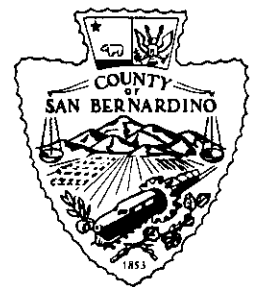


COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 1999

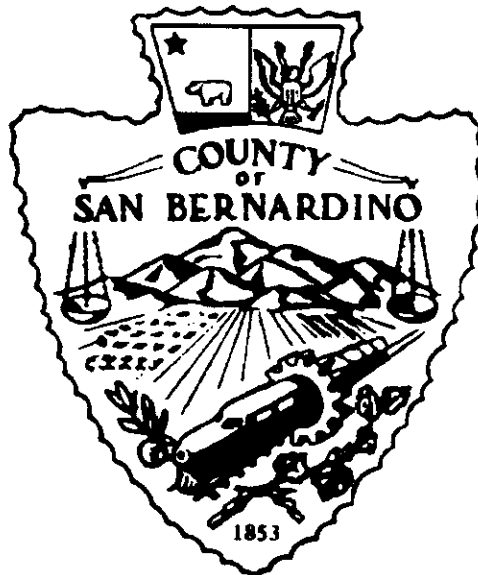
LARRY WALKER
AUDITOR/CONTROLLER-RECORDER



COMPREHENSIVE ANNUAL FINANCIAL REPORT YEAR ENDED JUNE 30, 1999

COUNTY OF SAN BERNARDINO

1853



ISSUED NOVEMBER 30, 1999

Supervisor Kathy A. Davis First District
Supervisor Jon D. Mikel, Chairman Second District
Supervisor Dennis Hansberger Third District
Supervisor Fred Aguilar Fourth District
Supervisor Jerry Eaves Fifth District

William H. Randolph –County Administrative Officer

*Prepared by the Office of the Auditor/Controller-Recorder
Larry Walker, Auditor/Controller-Recorder*

COUNTY OF SAN BERNARDINO
COMPREHENSIVE ANNUAL FINANCIAL REPORT
JUNE 30, 1999

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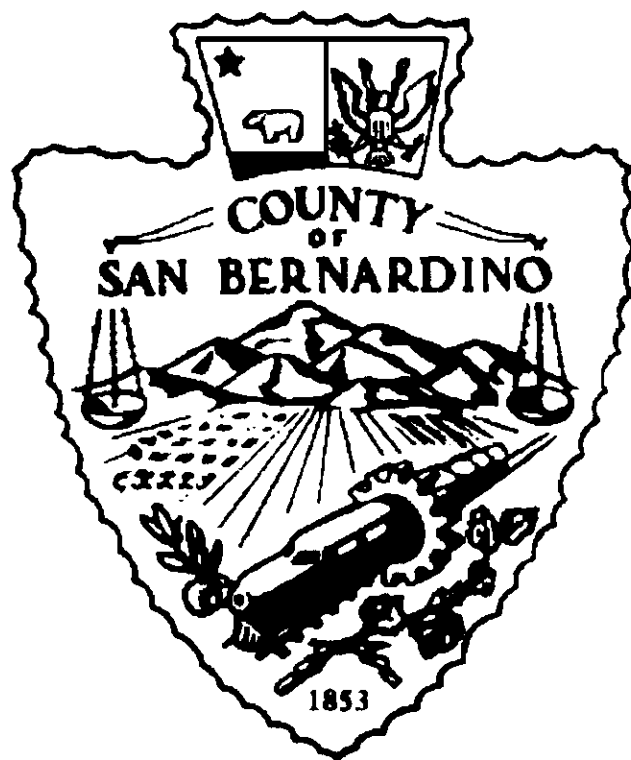
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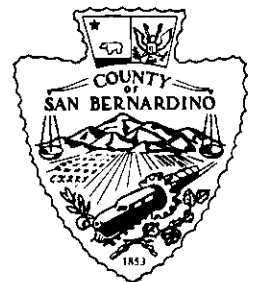
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INTRODUCTORY SECTION



AUDITOR/CONTROLLER-RECORDER



COUNTY OF SAN BERNARDINO

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LARRY WALKER
Auditor/Controller-Recorder

ELIZABETH A. STARBUCK
Assistant Auditor/Controller-Recorder

November 30, 1999

**THE HONORABLE BOARD OF SUPERVISORS
COUNTY OF SAN BERNARDINO**
County Government Center
385 North Arrowhead Avenue
San Bernardino, CA 92415-0110

Honorable Board Members:

The Comprehensive Annual Financial Report of the County of San Bernardino for the fiscal year ended June 30, 1999 is submitted herewith in compliance with Section 25253 of the Government Code of the State of California and Article V, Section 8 of the Charter of the County of San Bernardino.

The accompanying General Purpose Financial Statements were prepared in accordance with generally accepted accounting principles as promulgated by the Governmental Accounting Standards Board, the accepted standard setting body for establishing governmental accounting and financial reporting principles.

The responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County. We believe the data are presented in a manner designed to fairly set forth the financial position and results of operations of the County as measured by the financial activity of its various funds and account groups, and that all disclosures necessary to enable the reader to gain a full understanding of the County's financial activities have been included.

The Comprehensive Annual Financial Report is presented in three sections: introductory, financial, and statistical. The introductory section includes this transmittal letter, the County's organizational chart, and a list of principal County officials. The financial section includes the General Purpose Financial Statements, required supplementary information and the combining fund and individual account group financial statements and schedules, as well as the independent auditor's report on the financial statements and schedules. The statistical section includes selected financial and demographic information of the County, generally on a multi-year basis, and is unaudited.

The County is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act Amendments of 1996 and the U.S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations." Information related to this single audit, including the schedule of expenditures of federal awards, findings and questioned costs, and the independent auditor's report on compliance and internal control, are published separately from this report.

THE REPORTING ENTITY AND ITS SERVICES

The County of San Bernardino, located in Southern California, was established by an act of the State Legislature on April 26, 1853, forming the County from the eastern part of Los Angeles County. The County is a charter law county divided into five supervisorial districts on the basis of registered voters and population. The County encompasses an area of over 20,000 square miles and includes twenty-four incorporated cities. In terms of square miles, it is the largest county in the contiguous United States. The County is also one of the fastest growing areas in the nation and is the fifth largest of the 58 counties in California in terms of population.

The County provides a wide range of services to its residents including police protection, criminal prosecution, medical and health services, education, senior citizen assistance, roads, library services, judicial institutions (including support programs), airport service, cultural and environmental services, parks and a variety of public assistance programs. Special districts and county service areas provide services to remote geographical areas and rapidly growing communities. These services include fire protection, parks, flood control, water, sewer, street lighting, and roads.

The accompanying General Purpose Financial Statements include all organizations, functions and activities of the County for which the County Board of Supervisors is financially accountable. Also included are numerous self-governed school and special districts for which the County acts as depository. The financial reporting for these entities, which are governed and act independently of the County of San Bernardino, is limited to reporting, as Investment Trust Funds, the total amount of cash and investments and other assets collected for, disbursed by, and held for, these entities.

INTERNAL CONTROLS

The County's internal accounting control system exists to provide reasonable, but not absolute, assurance that assets are safeguarded against loss or unauthorized disposition and to provide reliable records for preparing financial statements and maintaining accountability for assets. The County's Internal Audits Division actively participates in evaluating and upgrading the internal accounting control system.

As a recipient of federal and state financial assistance, the County also is responsible for ensuring that an adequate internal control structure is in place to assure compliance with applicable laws and regulations related to public assistance programs. This internal control structure is subject to periodic evaluation by management and the internal audit staff.

The County uses the modified accrual basis of accounting for its Governmental, Expendable Trust and Agency Funds. Revenues are recognized when they become measurable and available to finance operations of the year. Expenditures are generally recognized when the related fund liability is incurred except for principal and interest on long-term obligations, which is recognized when payment is due. The accrual basis of accounting is used for all Proprietary Fund Types and the Pension and Investment Trust Funds. Revenues are recognized when they are earned and become measurable and expenses are recorded when they are incurred.

The objective of budgetary control is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the County's Board of Supervisors. Budgets are adopted for the General Fund, certain Special Revenue Funds, the County Service Areas' Debt Service Funds and certain Capital Project Funds. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is maintained at the expenditure object level. Encumbrance accounting is utilized to assure effective budgetary control; purchase orders and contracts are reviewed and a determination is made that valid and sufficient appropriations exist for payment for ordered goods and services. Encumbrances outstanding at year-end do not constitute expenditures or liabilities. Unencumbered appropriations lapse at year-end and encumbrances outstanding at that time are reported as reservations of fund balance for subsequent year expenditures.

CASH MANAGEMENT

The County pools its cash to facilitate investment opportunities for increasing interest income. The County's pooled cash and investments include U.S. Government and agency securities, commercial paper, money market mutual funds, negotiable certificates of deposits and repurchase agreements. The average rate of return on investments during fiscal year 1998-99 was 5.12% and substantially all investments were classified in the lowest credit risk category (see Note 2 to the General Purpose Financial Statements).

At June 30, 1999, the County's pooled cash and investments, including restricted amounts, totaled approximately \$1,605,858,000, at amortized cost. In accordance with GASB Statement No. 31, "Accounting and Financial Reporting for Certain Investments and for External Investment Pools", the County's pool has been recorded at its fair market value of \$1,597,687,000. Further, the investments of the County Employees' Retirement Association and those held by the trustee banks of the County's financing authorities are also valued at fair value.

The County Pool represents monies entrusted to the County Treasurer by the County of San Bernardino, schools and special districts within the County. State law requires that all operating monies of the County, school districts and certain special districts be held by the County Treasurer. In addition, there are approximately \$60 million in "discretionary deposits." The County Pool does not include investments of the Deferred Compensation program or the County Employees' Retirement Association, which are separately managed.

Monies deposited in the County Pool by the participants represent an individual interest in all assets and investments in the County Pool based upon the amount deposited. Interest income, gains and losses are distributed quarterly to the participants based on their average daily balance. Currently, Standard & Poor's Ratings Service rates this investment pool S1 for market risk and AA+ for credit quality, which are the highest ratings attainable. Fitch IBCA's current rating for the County pool is AA+/V-1+, for meeting the highest credit quality standards for underlying assets, diversification, management and operational capabilities. Moody's Investors Service also rates the investment pool at its highest credit rating, Aaa, and safest market risk rating, MR1. Amounts held in the County investment pool are invested in the Pooled Investment Fund of the County ("County Pool"), which invests in securities according to the Investment Policy adopted by the Board of Supervisors for the County Treasurer-Tax Collector as authorized by Section 53601 of the Government Code of California.

The Treasurer's investment policy allows for the purchase of a variety of securities with limitations as to exposure, maturity and ratings varying with each security type. The composition of the portfolio will change over time as old investments mature or are sold, and as new investments are made. The Pool provides monthly reporting of its assets by sector, average life, fair value and other features to both the Board of Supervisors and the County Investment Oversight Committee.

The County's Investment policy does not allow investments in derivative instruments in the treasury pool. None of the securities held by the County Pool are considered structured notes that incorporate "derivative" features, i.e., interest rates tied to alternative indices, formulas or other pricing features. Derivative securities exclude traditional floating rate securities tied to indices such as LIBOR, T-Bills, Fed Funds, etc. In addition, the County Pool does not invest in, nor has it ever invested in, "inverse floaters." Although allowed by State law and the County's investment policy, the Pool does not include any reverse repurchase agreements.

The fair value of the Pool will depend upon, among other factors, the maturities and types of investments and general market conditions. The current (June 30, 1999) market value analysis indicates an unrealized loss of less than 1% in the market-to-book value. Historically, the Pool has held most of its securities to their respective maturity dates.

CASH MANAGEMENT - Continued

At June 30, 1999, approximately \$60 million of the Pool assets are attributable to "discretionary" participants who are not legally required to deposit funds in the Pool. Such participants may withdraw their funds from the Pool upon 30 days' notice to the Treasurer, and only with prior approval of the Treasurer. The liquidity of the Pool will vary depending upon the mix and type of investments therein, and the net cash inflows and outflows at any given time. The Treasurer-Tax Collector manages the Pool to ensure sufficient liquidity exists, given reasonable anticipated cash needs. Current liquidity in the portfolio, consisting of cash, cash equivalents and investments with maturities of less than 60 days, is approximately \$747,479,000. The weighted average maturity of all investments at June 30, 1999 was 296 days, with an effective duration of 0.70 years.

The County believes that the County Pool is prudently invested and that investments therein are scheduled to mature at the times and in the amounts that are necessary to meet the County's expenditures and other scheduled withdrawals.

The County utilizes a Countywide banking program with a major bank, which is referred to as "Consolidated Banking," which accelerates the collection and deposit of monies by participating departments into the County Treasury making them readily available for investment.

DEBT MANAGEMENT

The County maintained the top debt rating for short-term issues throughout fiscal year 1998-99. For other issues, Standard & Poor's rating is A- with positive economic outlook, and Moody's rating is Baa1. The following is a summary of the County's short-term borrowing highlights of 1998-99 and a summary of the County's Certificate of Participation issuances since fiscal year 1989-90.

SHORT-TERM BORROWING

On July 1, 1998, the County issued Tax and Revenue Anticipation Notes totaling \$200,000,000 at a nominal interest rate of 4.50% (yield of 3.85%) with ratings of SP-1+, MIG-1 and F-1+. These notes matured on September 30, 1999. The proceeds of this issue were used to meet the County's cash flow needs including General Fund expenditures (both current and capital expenditures).

CERTIFICATES OF PARTICIPATION

Major County projects initiated within the past ten years which were financed by Certificates of Participation include:

DATE ISSUED		AMOUNT	PROJECT/COMMENTS
January	1990	\$ 13,800,000	Acquisition of equipment for a Geographic Information Management System (GIMS).
March	1990	21,510,000	Refunding of water distribution system improvements.
December	1990	21,645,000	Expansion of the Telecommunications System and purchase of replacement central computer.
November	1991	18,360,000	Acquisition of site for new County Medical Center.
January	1992	246,100,000	Design, engineering, construction management, and construction of new County Medical Center.
January	1992	89,905,000	Partial refunding of the July 1986 issue for the Foothill Communities Law and Justice Center and the Chino Airport improvements.
March	1992	21,305,000	Refunding of the December 1990 equipment issue.
May	1992	117,770,000	Refunding of the November 1988 issue for the West Valley Detention Center.

DEBT MANAGEMENT - Continued

CERTIFICATES OF PARTICIPATION – CONTINUED

<u>DATE ISSUED</u>	<u>AMOUNT</u>	<u>PROJECT/COMMENTS</u>
December 1993	\$ 13,005,000	Refunding of the April 1986 issue for construction of the Sheriff's Facilities.
February 1994	283,245,000	Refunding of the November 1991 and January 1992 issues for construction of the new County Medical Center.
March 1994	18,950,000	Construction of the Glen Helen Blockbuster Pavilion.
December 1994	7,380,000	Construction of freeway interchange for access to Glen Helen Blockbuster Pavilion.
January 1995	40,400,000	To complete total refunding of the July 1986 issue for the Foothill Communities Law and Justice Center and the Chino Airport improvements.
March 1995	13,125,000	Construction of two dormitories at the West Valley Detention Center and a large screen theater addition to the County Museum.
June 1995	363,265,000	Final phase of construction financing for the new County Medical Center.
December 1995	20,940,000	Refunding of March 1994 issue for construction of the Blockbuster Pavilion.
January 1996	65,070,000	Partial refunding of the June 1995 issue for financing the final construction phase for the new County Medical Center.
June 1996	9,200,000	Refunding of the March 1995 issue for construction at the West Valley Detention Center and a theater addition to the County Museum.
June 1996	7,400,000	Capital improvements consisting of a theater complex for the County Museum.
July 1996	39,600,000	Refunding of the January 1995 Government Center Refinancing Certificates.
September 1997	121,095,000	To acquire equipment for the new County Medical Center, to fund capitalized interest and to fund the Certificates Reserve Account.
October 1997	17,790,000	To finance the retrofit of lighting and HVAC systems at various County facilities and the upgrade of PCB ballasts and chiller for Central Plant, acquisition of a pre-school building in Ontario, and construction of a juvenile detention facility in the County's West End.
October 1998	176,510,000	Partial refunding of the June 1995 issue for financing the final construction phase for the new County Medical Center.

FINANCIAL HIGHLIGHTS OF FISCAL YEAR 1998-99

GENERAL GOVERNMENT FUNCTIONS

Revenues for all governmental funds and the changes from the preceding year are shown in the following tabulation (in thousands):

Revenues	1998-99		Over (Under) 1997-98	
	Amount	Percent of Total	Amount	Percent
Taxes	\$ 262,345	16%	\$ 8,966	4%
Licenses, Permits and Franchises	14,079	1	378	3
Fines, Forfeitures and Penalties	18,936	1	3,337	21
Revenues From Use of Money and Property	54,949	4	(9,327)	(15)
Aid From Other Governmental Agencies	992,829	62	51,158	5
Charges for Current Services	231,473	15	30,394	15
Other Revenues	17,612	1	(7,982)	(31)
Total Revenues	\$ 1,592,223	100%	\$ 76,924	

The County's three major funding sources; local taxes, intergovernmental aid and charges for current services, account for 93% of all revenues. The ½% sales tax for public safety increased almost \$4 million to \$74 million from 1998 to 1999. The intergovernmental category, increasing by \$51,158,000 from the prior year, is made up of State and Federal aid and reimbursements for the County's various public assistance programs, health programs and capital improvements. Major changes in State and Federal social service programs, which included increased reimbursements for welfare reform administration and initiatives for getting people to work and childcare programs, accounts for the increase in aid from other governmental agencies. The charges for current services category increased \$30,394,000. Increases in the SB855 and SB1255 health programs (\$8.4 million), law enforcement services revenue (\$7.2 million) and in the allocation of court fines and penalties relating to the Trial Court Funding Act of 1997 (\$5.7 million) account for most of the increase in charges for current services.

Revenues from use of money and property decreased \$9.3 million due to reduced investment earnings. Investments in debt service funds relating to Medical Center and Waste Systems were liquidated during the year, as payments were needed for these capital projects.

Other revenues decreased \$8 million mostly as a result of GASB Statement No. 31 (see Cash Management section). In accordance with GASB Statement No. 31, the difference in fair value and an investment's cost, both positive and negative, is recorded in other revenues. Prior to July 1, 1998, GASB Statement No. 31 revenue related to the new medical center was recorded in a debt service fund. In 1999, the GASB Statement No. 31 revenue is recorded in the Medical Center Enterprise Fund. This reclassification accounts for \$4 million of the decrease.

Expenditures for all governmental funds and changes from the preceding year are shown in the following tabulation (in thousands):

Expenditures	1998-99		Over (Under) 1997-98	
	Amount	Percent of Total	Amount	Percent
Current:				
General Government	\$ 80,223	5%	\$ (5,176)	(6)%
Public Protection	439,974	28	11,392	3
Public Ways and Facilities	35,100	2	1,373	-
Health and Sanitation	256,222	16	26,103	11
Public Assistance	646,888	41	20,241	3
Education	10,080	1	1,162	13
Recreation and Cultural Services	11,931	1	774	7

FINANCIAL HIGHLIGHTS OF FISCAL YEAR 1998-99

GENERAL GOVERNMENT FUNCTIONS – CONTINUED

Expenditures	1998-99		Over (Under) 1997-98	
	Amount	Percent of Total	Amount	Percent
Debt Service:				
Principal	28,787	2	(7,843)	(21)
Interest and Fiscal Charges	39,162	2	(37,536)	(49)
Capital Outlay	31,046	2	(70,693)	(69)
Total Expenditures	<u>\$ 1,579,413</u>	<u>100%</u>	<u>\$ (60,203)</u>	

Total County expenditures decreased \$60.2 million or 3% from 1998 to 1999. Functional expenditures increased in all areas, other than general government, rising \$56 million to \$1.48 billion. Increases in salaries driven by increased employment and cost of living adjustments account for \$39 million in the General Fund functional expenditures.

Public Assistance, the largest user of financial resources, increased expenditures by \$20.2 million. Major changes in State and Federal programs contributed to the change in public assistance expenditures.

Public Protection, the second largest user of financial resources, increased expenditures by \$11.4 million. Increases in the Sheriff's Department and in Trial Courts – Local Support Payments account for the Public Protection increase.

Health and Sanitation increased expenditures \$26.1 million from 1997-98. County medical services expenditures paid to the State increased \$8.4 million to \$78.6 million for which the County received SB 855/1255 reimbursements as mentioned earlier in the revenue section. The Department of Behavioral Health's expenditures also increased more than \$12 million. During the year, the children and adult inpatient units moved to the new Behavioral Health Acute Care Center in Colton. The department increased bed capacity from 58 to 90 and is occupying 64,000 additional square feet, which increased their operating costs.

Prior to July 1, 1998, the debt service payments and capital outlay related to the new medical center were recorded in debt service and capital projects funds, respectively. In 1999, these payments are recorded in the Medical Center Enterprise Fund. This reclassification accounts for \$35.2 million of the debt service decrease in 1998-1999 and \$68.3 million of the capital outlay decrease.

ENTERPRISE FUNDS

The County has seven categories of enterprise operations. The Medical Center provides inpatient and outpatient care to County residents; Crestline Sanitation District and some County Service Areas provide water and/or sanitation services to particular areas of the County; some Fire Protection Districts provide ambulance services to residents, and Waste Systems Division provides refuse disposal services to the public at several landfill sites. Retained earnings (deficit) balances at June 30, 1999 for these operations were (in thousands):

Medical Center	\$ (26,837)
Crestline Sanitation District	8,915
County Service Areas	24,034
Fire Protection Districts - Ambulance	605
Waste Systems Division	(45,893)
Ultrascreen Theater	(1,609)
Other Enterprise Funds	105
	<u>\$ (40,680)</u>

The Medical Center retained deficit of \$26,837,000 is expected to be eliminated in subsequent years through future rate increases and/or possible contributions from the General Fund.

FINANCIAL HIGHLIGHTS OF FISCAL YEAR 1998-99 - Continued

ENTERPRISE FUNDS - CONTINUED

The Waste Systems Division retained deficit of \$45,893,000 is expected to be eliminated in future years through rate increases and non-operating interest earnings on investments.

The Ultrascreen Theater retained deficit of \$1,609,000 is not expected to improve in fiscal year 1999/2000. The County plans to sell the Ultrascreen Theater (see Note 9 to the financial statements). Even with the sale, an operating transfer from the General Fund may be necessary to cover the retained deficit.

INTERNAL SERVICE FUNDS

Internal Service Funds operate from fees charged primarily to County departments or other governmental agencies for services provided. The General Services Group includes Printing Services, Records Management and Central Mail Services. The Risk Management fund accounts for workers' compensation, public liability, property conservation, bonds and estate insurance. The Flood Control Equipment Fund accounts for heavy equipment rental and maintenance services provided to each of the six flood control zones within various geographical regions of the County. Other support to County departments is accounted for in the Telephone Services, Computer Operations and Vehicle Services funds. The Internal Service Funds' retained earnings (deficit) balances at June 30, 1999 were (in thousands):

General Services Group	\$ 125
Telephone Services	1,478
Computer Operations	740
Vehicle Services	10,023
Risk Management	(3,707)
Flood Control Equipment	6,630
	<u>\$ 15,289</u>

The County anticipates the deficit in Risk Management will be eliminated in future years through rate increases and the Security Payment Program. The Security Payment Program is the County's new self-insurance funding vehicle replacing the former Certificate of Participation Program.

PENSION TRUST FUND

The San Bernardino County Employee's Retirement Association ("SBCERA") is a defined benefit pension plan operating under the California County Employees Retirement Act of 1937. At June 30, 1999, the date of the most recent actuarial valuation, SBCERA consisted of 21,515 members. Net assets held in trust for pension benefits increased from \$2,988,176,000 as of June 30, 1998 to \$3,112,497,000 as of June 30, 1999. The Unfunded Actuarial Accrued Liability is actually a surplus. This surplus was \$363,790,000 as of June 30, 1998 and is \$228,080,000 as of June 30, 1999.

A court decision, commonly referred to as the Ventura Ruling, required many types of compensation received in cash to be added to compensation earnable for the purpose of determining retirement benefits and contributions. This decision has resulted in higher retirement benefits and contributions. The estimated liability associated with the Ventura decision has been incorporated in SBCERA's fiscal year 1999 actuarial valuation. A provision for loss contingency of \$230,478,000 that may result from the outcome of two lawsuits filed in the Superior Court seeking to force SBCERA to change the effective date for recalculating compensation earnable as defined in the Ventura Ruling from October 1, 1997 to October 1, 1994 is included in the financial statements of the Pension Trust (see Note 20 to the financial statements).

RISK MANAGEMENT

The County has self-insurance programs for public liability, property damage, unemployment insurance, employee dental insurance, hospital and medical malpractice liability and Workers' Compensation claims. Public Liability claims are self-insured up to \$500,000 per claim or occurrence. Excess insurance coverage up to \$25,000,000 is with CSAC Excess Insurance Authority Liability Program II (CSAC EIA).

All public officials and County employees are insured under a blanket Comprehensive Disappearance, Destruction and Dishonesty Policy covering County monies and securities, also with CSAC EIA with a \$25,000 deductible and excess limits up to \$5,000,000 per claim or occurrence.

Workers' Compensation claims are self-insured up to \$1,000,000 per claim or occurrence. Excess limits up to \$2,000,000 for Employers' Liability and statutory Workers' Compensation limits are provided by an excess Workers' Compensation Insurance Policy through the CAMEX Joint Powers Authority.

Property damage claims are insured with the CSAC Excess Insurance Authority through Property Program II over a \$25,000 deductible.

The activities related to such programs are accounted for in the Risk Management Fund (an Internal Service Fund) except for unemployment insurance and employee dental insurance which are accounted for in the General Fund. The liabilities included in the Risk Management Fund are based on the results of actuarial studies and include amounts for claims incurred but not reported and allocated loss adjustment expenses. It is the County's practice to obtain actuarial studies at least biennially. Revenues of the Risk Management Fund together with funds to be provided in the future, via the Security Payment Program, will provide adequate resources to meet public liability, workers' compensation, property and hospital and medical malpractice liabilities as they come due.

MAJOR INITIATIVES

On March 30, 1999 the culmination of more than nine years of effort was achieved with the opening of Arrowhead Regional Medical Center in Colton. On this day, 160 patients were moved from San Bernardino County Medical Center in San Bernardino over the ten miles between facilities to Arrowhead Regional Medical Center in just eleven hours. The patient move was achieved with the assistance of American Medical Response who donated 20 ambulances for the move. The successful traffic flow was a result of the cooperation of the California Highway Patrol, San Bernardino County Sheriff's Department and the San Bernardino City and Colton Police Departments. In the 21 days prior to the patient move date, the Medical Center staff moved 70 departments while sustaining the existing operation at San Bernardino County Medical Center.

The County has completed the Awareness and Assessment stages for the year 2000 compliance readiness. Remediation stage has been completed for all major priority applications. Testing and Quality Assurance activities will continue through the remainder of the calendar year 1999. Management is not aware of any issues that would prevent the remediation efforts from being successful.

Further, the County departments have individually developed detailed year 2000 contingency plans. These plans address the issues of which departmental functions must still be carried out in case of system failures, power outages, etc., and the means by which they will be carried out. These plans include such information as; the person in charge of implementing the contingency plan, the operating procedures during the failure, the required resources, the procedures to return to normal operations and the estimated cost of the plan. The departments were also required to conduct tabletop exercises to evaluate their plans.

The retroactive Ventura Ruling effects were reported to the County employees and to the Retirement Association. This October 1997 California Supreme Court ruling for 1937 Act Retirement Funds increased the portion of employee pay included in the definition of earnable compensation for the calculation of retirement contributions and benefits. The appropriate payments to the Retirement Association, employees and County have been or are in the process of being completed for the retroactive period from October 1997

MAJOR INITIATIVES - Continued

through September 1998. This project required significant computer programming and manual effort to provide all parties with the necessary information to determine and process the impact of this ruling.

DEPARTMENT FOCUS

THE AUDITOR/CONTROLLER-RECORDER'S OFFICE

The term for the newly elected Auditor/Controller-Recorder (A/C-R) and the new Assistant A/C-R began in December 1998. The emphasis under the new management has been to increase customer service in every facet of the Office. This includes more useful report information, an increase in technical resources to provide faster and more accurate information to users, better customer relations through a more "how can we help" approach and more available locations to better serve customers.

During the short time span of this one fiscal year, the A/C-R Office successfully implemented three major new year 2000 compliant mainframe systems. The first of these, the property tax apportionment system, was a four-year project that was implemented in October 1998. It is a subset of the County's comprehensive, integrated Property Information System (PIMS), which also includes the Tax Collector and Assessor Systems. The three departments share databases and, therefore, all have been converted to year 2000 compliant systems. The Auditor's system apportions approximately \$1 billion each fiscal year to about 600 agencies.

The financial accounting system upgrade project began in 1998 and was implemented in April 1999. It was an upgrade to a software package purchased from American Management Systems (AMS). The conversion was a major undertaking, however, because the new release, Advantage 2.0 (ADV 2.0) was quite different from the release then in use. ADV 2.0 is not only year 2000 compliant, but it also added new functionality in many areas. In planning the implementation of ADV 2.0, a concerted effort was made to minimize the customization of the software product. Throughout the planning process, A/C-R and Information Services Department staff continually searched for creative solutions and "new ways to do business" and were able to cut the number of system modifications from 221 in the old release to 38 in the new ADV 2.0. This is a substantial decrease in modification for a system that processes about 500,000 payments to vendors and about 5,800,000 lines of accounting transactions annually.

The new Human Resources/Payroll system was purchased in March 1997 and implemented in January 1999. This system processes the payroll for approximately 16,000 employees every two weeks. It encompasses 73 benefit programs, 3 timekeeping systems, and 34 different entities for State tax reporting purposes. The implementation of the new payroll system occurred in the same fiscal year as the County's "27th pay period." This is a situation occurring only once each 10-11 years, requiring a great deal of computer re-programming and other system interventions. The A/C-R Office successfully paid the 27th pay period on December 30, 1998, followed by the successful conversion to the new payroll system on January 4, 1999.

The Recorder Division is aggressively pursuing automated service enhancements in two areas. First, the development of a paperless electronic document recording system, allowing customers to transmit images of recordable instruments directly to the Recorder, first through dedicated lines, and later via secured internet transmission. Secondly, a system is being developed that will grant public access, at remote locations, to millions of land records currently on file. At selected offices throughout the County, members of the public will be able to obtain certified copies of birth, marriage and death records, be issued a marriage license, and have the marriage ceremony performed. The San Bernardino County Recorder's Office has been recognized as the leader of all counties in the State of California for innovative use of new technology.

ECONOMIC CONDITION AND OUTLOOK

During 1998 and 1999, the Inland Empire continued expanding with every sector making notable progress. Major economic indicators including jobs, income, retail sales, spending and construction all showed significant improvement. Economists state that the region's recovery can be attributed to regional job growth, low interest rates, the continued rebounding of the state's economy and the area's attractive features for business location. Employment growth is now forecast in all industry sectors throughout the County as the Inland Empire gained 62,200 jobs from June 1998 to June 1999.

Sales of new and existing homes in San Bernardino have risen as the real estate market begins to climb out of its recessionary state of the past eight years. Real estate construction leaders optimistically predict steady improvement in home sales. Low interest rates, low prices and an increase in employment can be credited for the gain. The Inland Empire is expected to continue to be a major provider of new housing in Southern California.

San Bernardino County continues to be one of the fastest growing and most populated counties in the state, ranking fifth after Los Angeles, San Diego, Orange and Santa Clara. People continue to migrate to San Bernardino County, where there is available land and housing prices are in the moderate portion of the spectrum compared to neighboring Los Angeles and Orange Counties.

San Bernardino County's labor force is one of its greatest economic assets, second only to its strategic location. Population growth and educational centers have created a diverse labor pool that is comprised of a wide range of talent and skill levels.

San Bernardino County's overall economy is supported by Ontario International Airport, major trans-continental railroads, interstate highways, and a location within operating proximity of the West's two largest ports, Los Angeles and Long Beach. Metrolink commuter rail now serves San Bernardino County, making it possible for commuters to connect with other rail and bus lines in Los Angeles. The County's strategic location allows businesses to efficiently serve markets throughout California, the Western U.S. and the Pacific Rim. Because of its desirable Southern California location, many cargo carriers entering or leaving California pass through San Bernardino County, making it a major transportation center.

A progressive approach to business, an attractive Southern California location, an unprecedented transportation network, and some of the greater Los Angeles area's only remaining reasonably priced land, assure San Bernardino County's economic viability into the twenty-first century.

INDEPENDENT AUDIT

The County's financial statements have been audited by Macias, Gini & Company LLP, independent auditors. The auditor's report is included in the financial section which is an integral part of this Comprehensive Annual Financial Report.

CERTIFICATE OF ACHIEVEMENT

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County of San Bernardino for its Comprehensive Annual Financial Report for the fiscal year ended June 30, 1998. This was the eleventh consecutive year that the County has received this prestigious award.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report, the contents of which conform to certificate program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements.

CERTIFICATE OF ACHIEVEMENT - Continued

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

ACKNOWLEDGEMENTS

The preparation of the Comprehensive Annual Financial Report and its timely issuance is the result of a concentrated, dedicated and coordinated effort by the entire Auditor/Controller staff. I would like to acknowledge the special efforts of the General Accounting and Internal Audits staff and our independent auditors, Macias, Gini & Company LLP, for their assistance in the report preparation. I would also like to thank all County departments who have participated in its preparation.

Respectfully submitted,

A handwritten signature in black ink that reads "Larry Walker". The signature is fluid and cursive, with the first name "Larry" and last name "Walker" clearly distinguishable.

LARRY WALKER
AUDITOR/CONTROLLER-RECORDER

COUNTY OF SAN BERNARDINO

DIRECTORY OF COUNTY OFFICIALS

ELECTED

COUNTY SUPERVISOR, FIRST DISTRICT	KATHY A. DAVIS
COUNTY SUPERVISOR, SECOND DISTRICT (CHAIR)	JON D. MIKELS
COUNTY SUPERVISOR, THIRD DISTRICT	DENNIS HANSBERGER
COUNTY SUPERVISOR, FOURTH DISTRICT (VICE CHAIR)	FRED AGUIAR
COUNTY SUPERVISOR, FIFTH DISTRICT	JERRY EAVES
ASSESSOR	DONALD E. WILLIAMSON
AUDITOR/CONTROLLER-RECORDER	LARRY WALKER
CORONER/PUBLIC ADMINISTRATOR/PUBLIC GUARDIAN/CONSERVATOR	BRIAN McCORMICK
DISTRICT ATTORNEY	DENNIS L. STOUT
SHERIFF	GARY S. PENROD
SUPERINTENDENT OF SCHOOLS	DR. HERBERT R. FISCHER
TREASURER-TAX COLLECTOR	RICHARD LARSEN

JUDGES OF THE SUPERIOR COURT OF CALIFORNIA

LARRY W. ALLEN STEPHEN H. ASHWORTH KENNETH BARR WALTER L. BLACKWELL, III JOAN M. BORBA JOSEPH BRISCO GERARD S. BROWN PAUL M. BRYANT, JR. RONALD CHRISTIANSON DENNIS G. COLE KEITH D. DAVIS MICHAEL DEST JAMES M. DORR JAMES A. EDWARDS DOUGLAS M. ELWELL W. ROBERT FAWKE DOUGLAS A. FETTEL JULES E. FLEURET MARY E. FULLER DONNA GUNNELL GARZA	DOUGLAS N. GERICKE JOHN B. GIBSON THOMAS D. GLASSER LOUIS O. GLAZIER JAMES MICHAEL GUNN SYLVIA HUSING JOSEPH E. JOHNSTON CRAIG S. KAMANSKY BEN T. KAYASHIMA JOHN W. KENNEDY, JR. JEFFREY KING BOB N. KRUG CYNTHIA LUDVIGSEN FREDERICK A. MANDABACH JOHN N. MARTIN BRIAN S. Mc CARVILLE JAMES C. McGUIRE ROBERTA McPETERS PATRICK J. MORRIS PHILLIP M. MORRIS	ERIC NAKATA PETER H. NORELL BARRY L. PLOTKIN MARGARET POWERS TARA REILLY SHAHLA S. SABET BRIAN SAUNDERS MICHAEL A. SMITH BERT L. SWIFT JOHN M. TOMBERLIN INGRID A. UHLER RAYMOND P. VAN STOCKUM JOHN P. VANDER FEER A. REX VICTOR JOHN P. WADE CHRISTOPHER J. WARNER J. MICHAEL WELCH LINDA M. WILDE RUFUS L. YENT RAYMOND C. YOUNGQUIST
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COUNTY OF SAN BERNARDINO DIRECTORY OF COUNTY OFFICIALS

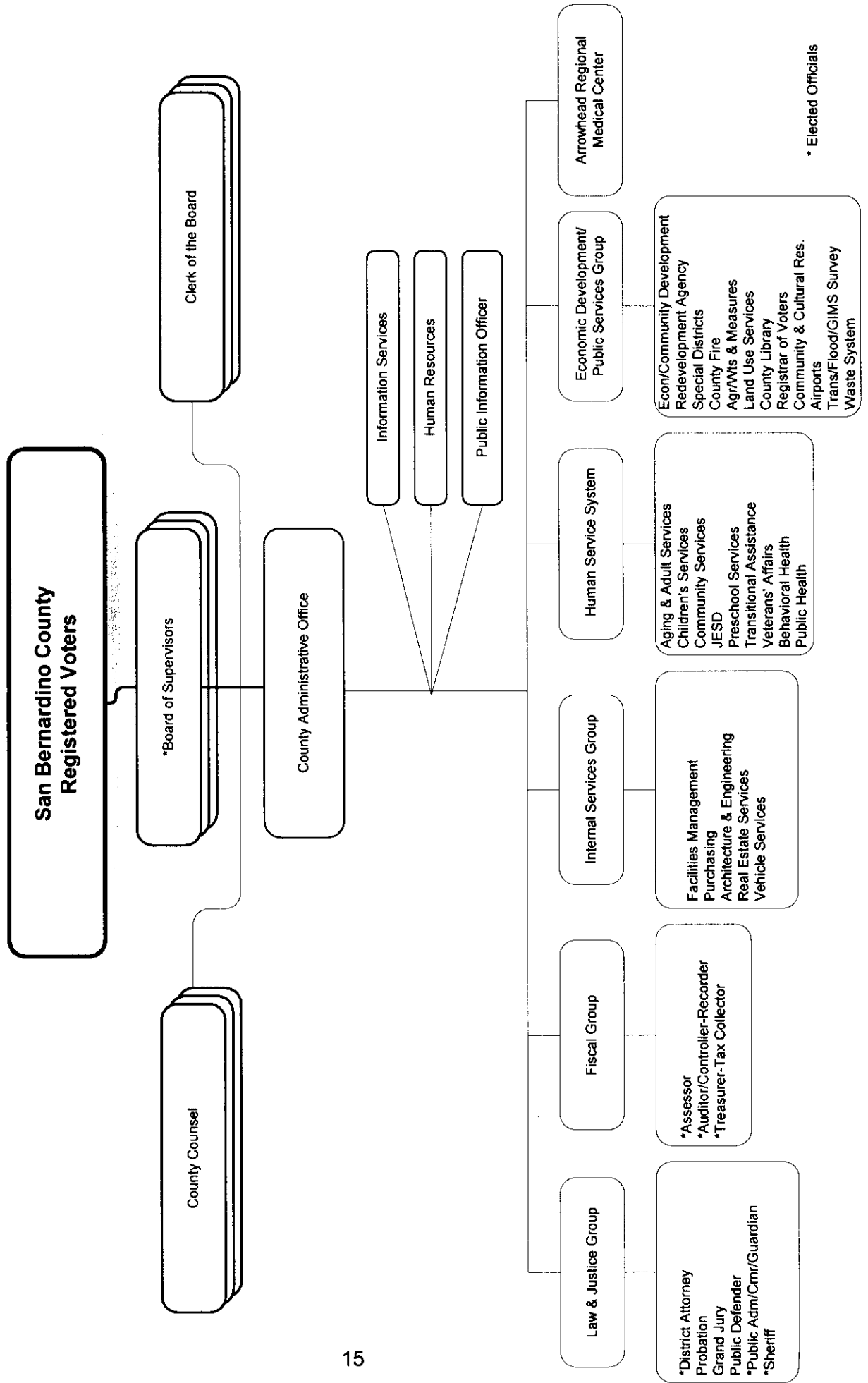
APPOINTED

AGING AND ADULT SERVICES	T. MICHAEL DECKER
AGRICULTURAL COMMISSIONER/SEALER	EDOUARD P. LAYAYE
AIRPORTS	ROBERT P. OLISLAGERS
ARCHITECTURE AND ENGINEERING	RICHARD A. BAKER
ASSISTANT COUNTY ADMINISTRATIVE OFFICER	CAROL SHEARER
BEHAVIORAL HEALTH	RUDY LOPEZ
CHILDREN'S SERVICES	CATHY CIMBALO
CLERK OF THE BOARD OF SUPERVISORS	EARLENE SPROAT
COMMUNITY AND CULTURAL RESOURCES	KEVIN THOMAS
COMMUNITY SERVICES DEPARTMENT	PATRICIA L. NICKOLS
COUNTY ADMINISTRATIVE OFFICER	WILLIAM H. RANDOLPH
COUNTY COUNSEL	ALAN K. MARKS
COUNTY LIBRARIAN	ED KIECZYKOWSKI
ECONOMIC AND COMMUNITY DEVELOPMENT	THOMAS R. LAURIN
ECONOMIC DEVELOPMENT/PUBLIC SERVICES GROUP (INTERIM)	JOHN GOSS
FACILITIES MANAGEMENT	MARIE A. ALONZO
FIRE DEPARTMENT/FIRE WARDEN	PETER R. HILLS
HUMAN RESOURCES	BARBARA L. MUSSELMAN
HUMAN SERVICES SYSTEM	JOHN F. MICHAELSON
INFORMATION SERVICES	LEYDEN HAHN
JOBS AND EMPLOYMENT SERVICES DEPARTMENT	KEITH LEE
LAND USE SERVICES (INTERIM)	JOHN GOSS
MEDICAL CENTER (INTERIM)	MARK UFFER
PRESCHOOL SERVICES	JAMES F. WHITE
PROBATION	RAYMOND B. WINGERD
PUBLIC DEFENDER (INTERIM)	JANE LAWRENCE
PUBLIC HEALTH	THOMAS J. PRENDERGAST JR., M.D.
PURCHASING	AURELIO W. DE LA TORRE
REAL ESTATE SERVICES	MANUEL AHUERO
REGISTRAR OF VOTERS	INGRID GONZALES
SPECIAL DISTRICTS	EMIL MARZULLO
TRANSITIONAL ASSISTANCE	CAROL ANSELNI
TRANSPORTATION/FLOOD CONTROL/SURVEYOR	KEN MILLER
VEHICLE SERVICES	JOHN F. POMIERSKI
VETERANS' AFFAIRS	BILL J. MOSELEY
WASTE SYSTEMS ADMINISTRATION	GERRY NEWCOMBE

ENTITIES INCLUDED IN CAFR BUT NOT PART OF COUNTY ORGANIZATION

BOARD OF RETIREMENT	TERRY SLATTERY
LOCAL AGENCY FORMATION COMMISSION	JAMES M. RODDY
SUPERIOR COURT OF CALIFORNIA – COURT EXECUTIVE OFFICER	TRESSA KENTNER

COUNTY OF SAN BERNARDINO ORGANIZATION CHART



Certificate of Achievement for Excellence in Financial Reporting

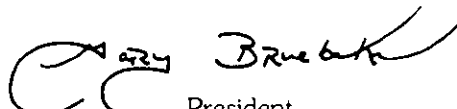
Presented to

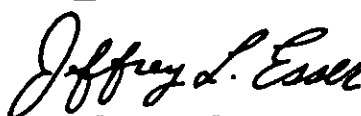
County of San Bernardino,
California

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
June 30, 1998

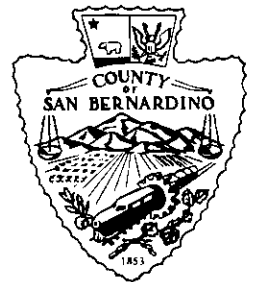
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.

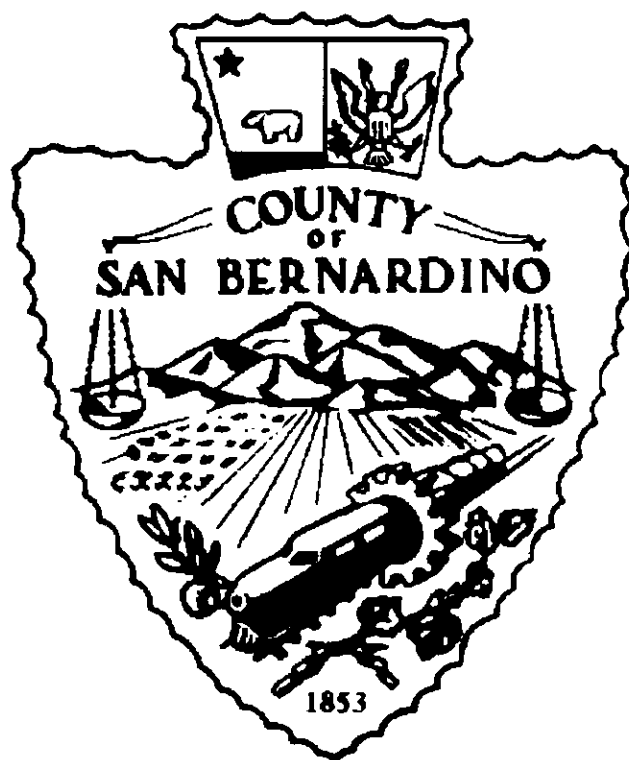



President


Executive Director

FINANCIAL SECTION







Partners
Kenneth A. Macias
Ernest J. Gini
Kevin J. O'Connell

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Suite 950
Los Angeles, CA 90071
213•612•0200
213•612•0277 FAX
www.maciasgini.com

INDEPENDENT AUDITOR'S REPORT

Honorable Board of Supervisors
County of San Bernardino, California

We have audited the accompanying general-purpose financial statements of the County of San Bernardino, California (County), as of and for the year ended June 30, 1999, as listed in the accompanying table of contents. These general-purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general-purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the County as of June 30, 1999, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 30, 1999 on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws and regulations, contracts and grants.

The Disclosure About the Year 2000 Issue on page 63 is not a required part of the general-purpose financial statements but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and do not express an opinion on it. In addition, we do not provide assurance that the County is or will become year 2000 compliant, the County's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the County does business are or will become year 2000 compliant.

Our audit was made for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The combining, individual fund, and individual account group financial statements and schedules listed in the accompanying table of contents are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements of the County. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the general-purpose financial statements taken as a whole.

OFFICE LOCATIONS

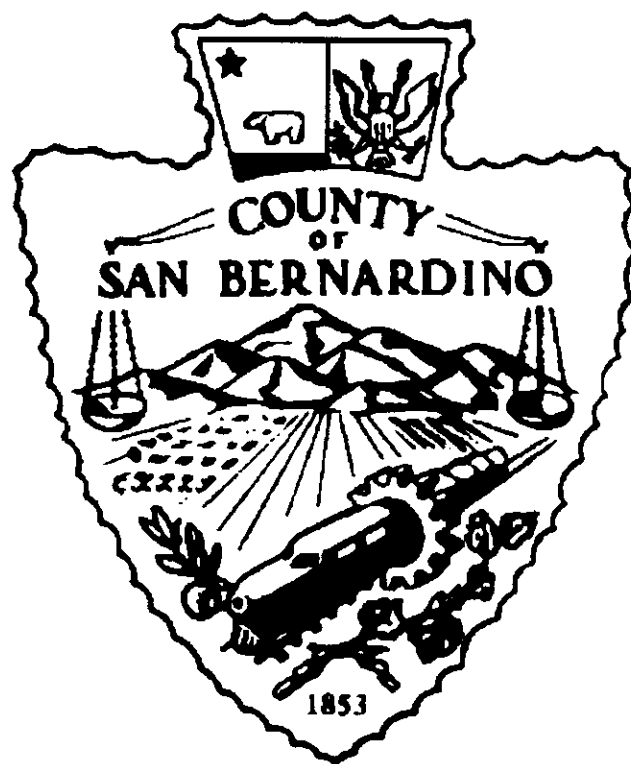
Sacramento • Los Angeles • San Francisco Bay Area

The statistical section listed in the accompanying table of contents is presented for purposes of additional analysis and is not a required part of the general-purpose financial statements of the County. Such additional information has not been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, accordingly, we express no opinion thereon.

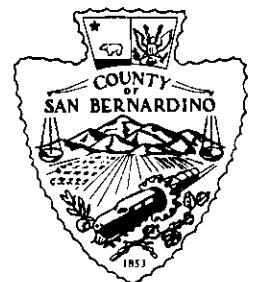
Macias, Gini & Company LLP

Certified Public Accountants

Los Angeles, California
November 30, 1999



GENERAL PURPOSE FINANCIAL STATEMENTS



COUNTY OF SAN BERNARDINO
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1999 (IN THOUSANDS)

	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPES
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE
ASSETS AND OTHER DEBITS					
ASSETS:					
CASH AND CASH EQUIVALENTS (NOTE 2)	\$ 3,030	\$ 100,627	\$ 6,262	\$ 1,534	\$ 24,931
INVESTMENTS (NOTE 2)	-	-	233,586	9,187	57,448
ACCOUNTS RECEIVABLE - NET	1,947	442	-	-	26,911
TAXES RECEIVABLE	3,535	363	-	-	1,017
INTEREST RECEIVABLE	3,209	21	2,319	143	1,240
LOANS RECEIVABLE	1,091	-	-	-	-
OTHER RECEIVABLES	4,272	97	-	-	-
DUE FROM OTHER FUNDS (NOTE 3)	14,929	14,975	-	4,235	1,996
DUE FROM OTHER GOVERNMENTS	111,051	4,344	-	1,870	29,532
INVENTORIES	1,033	613	-	-	1,895
PREPAID ITEMS	498	33	-	-	1,802
DEFERRED CHARGES	-	-	-	-	282
ADVANCES TO OTHER FUNDS (NOTE 3)	775	303	-	-	43,547
RESTRICTED CASH AND CASH EQUIVALENTS (NOTES 2 & 4)	202,250	38	-	-	27,222
OTHER ASSETS	-	962	-	-	12,863
FIXED ASSETS - NET (NOTE 5)	-	-	-	-	727,577
OTHER DEBITS:					
AMOUNT AVAILABLE IN DEBT SERVICE FUND	-	-	-	-	-
AMOUNT TO BE PROVIDED FOR LONG-TERM OBLIGATIONS	-	-	-	-	-
TOTAL ASSETS AND OTHER DEBITS	<u>\$ 347,620</u>	<u>\$ 122,818</u>	<u>\$ 242,167</u>	<u>\$ 16,969</u>	<u>\$ 958,263</u>
LIABILITIES, EQUITY AND OTHER CREDITS					
LIABILITIES:					
ACCOUNTS PAYABLE	\$ 10,373	\$ 4,063	\$ -	\$ 192	\$ 23,964
SALARIES AND BENEFITS PAYABLE	16,990	3,040	-	-	2,787
DUE TO OTHER FUNDS (NOTE 3)	8,351	3,140	-	2,896	20,597
DUE TO OTHER GOVERNMENTS	23,844	4,459	3	-	-
INTEREST PAYABLE	2,250	53	9	-	15,447
OTHER ACCRUED LIABILITIES	59	112	-	-	-
DEFERRED REVENUE	5,551	2,060	-	1,250	-
ADVANCES FROM OTHER FUNDS (NOTE 3)	-	2,428	43,547	3	4,076
ESTIMATED LIABILITY FOR LITIGATION AND SELF-INSURED CLAIMS (NOTES 6 & 7)	-	-	-	-	-
EMPLOYEE COMPENSATED ABSENCES (NOTE 7)	-	-	-	-	5,062
BONDS AND NOTES PAYABLE (NOTE 7)	200,000	-	20	-	669,568
CAPITAL LEASE OBLIGATIONS (NOTES 7 & 10)	-	-	-	-	2,981
ESTIMATED LIABILITY FOR CLOSURE/ POSTCLOSURE CARE COSTS (NOTE 19)	-	-	-	-	172,981
OTHER LONG-TERM LIABILITIES (NOTE 7)	-	-	-	-	-
TOTAL LIABILITIES	<u>267,418</u>	<u>19,355</u>	<u>43,579</u>	<u>4,341</u>	<u>917,463</u>
EQUITY (DEFICIT) AND OTHER CREDITS:					
INVESTMENT IN GENERAL FIXED ASSETS	-	-	-	-	-
CONTRIBUTED CAPITAL (NOTE 11)	-	-	-	-	81,480
RETAINED EARNINGS (DEFICIT) (NOTE 12):					
RESERVED (NOTE 13)	-	-	-	-	45,368
UNRESERVED	-	-	-	-	(86,048)
FUND BALANCE:					
RESERVED (NOTE 13)	17,414	15,699	198,588	2,046	-
UNRESERVED:					
DESIGNATED (NOTE 13)	46,390	8,501	-	-	-
UNDESIGNATED	16,398	79,263	-	10,582	-
TOTAL EQUITY AND OTHER CREDITS	<u>80,202</u>	<u>103,463</u>	<u>198,588</u>	<u>12,628</u>	<u>40,800</u>
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	<u>\$ 347,620</u>	<u>\$ 122,818</u>	<u>\$ 242,167</u>	<u>\$ 16,969</u>	<u>\$ 958,263</u>

PROPRIETARY FUND TYPES	FIDUCIARY FUND TYPES	ACCOUNT GROUPS			
INTERNAL SERVICE	TRUST AND AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	TOTAL (MEMORANDUM ONLY)	
					ASSETS AND OTHER DEBITS
\$ 47,437	\$ 1,256,933	\$ -	\$ -	\$ 1,440,754	ASSETS:
-	3,695,040	-	-	3,995,261	CASH AND CASH EQUIVALENTS (NOTE 2)
27	30,111	-	-	59,438	INVESTMENTS (NOTE 2)
-	110,128	-	-	115,043	ACCOUNTS RECEIVABLE - NET
193	14,715	-	-	21,840	TAXES RECEIVABLE
-	-	-	-	1,091	INTEREST RECEIVABLE
-	-	-	-	4,369	LOANS RECEIVABLE
1,396	31,473	-	-	69,004	OTHER RECEIVABLES
559	2,923	-	-	150,279	DUE FROM OTHER FUNDS (NOTE 3)
1,984	-	-	-	5,525	DUE FROM OTHER GOVERNMENTS
2,547	-	-	-	4,880	INVENTORIES
426	-	-	-	708	PREPAID ITEMS
5,204	250	-	-	50,079	DEFERRED CHARGES
-	-	-	-	229,510	ADVANCES TO OTHER FUNDS (NOTE 3)
388	-	-	-	14,213	RESTRICTED CASH AND CASH EQUIVALENTS (NOTES 2 & 4)
14,886	-	703,606	-	1,446,069	OTHER ASSETS
-	-	-	198,588	198,588	FIXED ASSETS - NET (NOTE 5)
-	-	-	716,993	716,993	OTHER DEBITS:
\$ 75,047	\$ 5,141,573	\$ 703,606	\$ 915,581	\$ 8,523,644	AMOUNT AVAILABLE IN DEBT SERVICE FUND
					AMOUNT TO BE PROVIDED FOR LONG-TERM OBLIGATIONS
					TOTAL ASSETS AND OTHER DEBITS
					LIABILITIES, EQUITY AND OTHER CREDITS
\$ 2,082	\$ 705,434	\$ -	\$ -	\$ 746,108	LIABILITIES:
818	-	-	-	23,635	ACCOUNTS PAYABLE
516	33,504	-	-	69,004	SALARIES AND BENEFITS PAYABLE
-	430,410	-	-	458,716	DUE TO OTHER FUNDS (NOTE 3)
-	-	-	-	17,759	DUE TO OTHER GOVERNMENTS
-	-	-	-	171	INTEREST PAYABLE
201	-	-	-	9,062	OTHER ACCRUED LIABILITIES
25	-	-	-	50,079	DEFERRED REVENUE
50,615	-	-	1,197	51,812	ADVANCES FROM OTHER FUNDS (NOTE 3)
2,382	-	-	70,423	77,867	ESTIMATED LIABILITY FOR LITIGATION
-	-	-	841,756	1,711,344	AND SELF-INSURED CLAIMS (NOTES 6 & 7)
1,374	-	-	1,779	6,134	EMPLOYEE COMPENSATED ABSENCES (NOTE 7)
-	-	-	-	172,981	BONDS AND NOTES PAYABLE (NOTE 7)
-	-	-	426	426	CAPITAL LEASE OBLIGATIONS (NOTES 7 & 10)
58,013	1,169,348	-	915,581	3,395,098	ESTIMATED LIABILITY FOR CLOSURE/ POSTCLOSURE CARE COSTS (NOTE 19)
-	-	703,606	-	703,606	OTHER LONG-TERM LIABILITIES (NOTE 7)
1,745	-	-	-	83,225	TOTAL LIABILITIES
7,974	-	-	-	53,342	EQUITY (DEFICIT) AND OTHER CREDITS:
7,315	-	-	-	(78,733)	INVESTMENT IN GENERAL FIXED ASSETS
-	3,970,814	-	-	4,204,561	CONTRIBUTED CAPITAL (NOTE 11)
-	-	-	-	54,891	RETAINED EARNINGS (DEFICIT) (NOTE 12):
-	1,411	-	-	107,654	RESERVED (NOTE 13)
17,034	3,972,225	703,606	-	5,128,546	UNRESERVED
\$ 75,047	\$ 5,141,573	\$ 703,606	\$ 915,581	\$ 8,523,644	FUND BALANCE:
					RESERVED (NOTE 13)
					UNRESERVED:
					DESIGNATED (NOTE 13)
					UNDESIGNATED
					TOTAL EQUITY AND OTHER CREDITS
					TOTAL LIABILITIES, EQUITY AND OTHER CREDITS

SEE ACCOMPANYING NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

COUNTY OF SAN BERNARDINO
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
YEAR ENDED JUNE 30, 1999 (IN THOUSANDS)

	GOVERNMENTAL FUND TYPES		
	GENERAL	SPECIAL REVENUE	DEBT SERVICE
REVENUES:			
TAXES	\$ 197,673	\$ 64,668	\$ -
LICENSES, PERMITS AND FRANCHISES	13,884	195	-
FINES, FORFEITURES AND PENALTIES	12,274	6,662	-
REVENUES FROM USE OF MONEY AND PROPERTY	30,795	6,123	17,347
AID FROM OTHER GOVERNMENTAL AGENCIES	851,983	134,921	-
CHARGES FOR CURRENT SERVICES	213,775	17,690	-
OTHER REVENUES	9,285	8,327	-
TOTAL REVENUES	1,329,669	238,586	17,347
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	76,108	4,115	-
PUBLIC PROTECTION	366,923	73,051	-
PUBLIC WAYS AND FACILITIES	2,087	33,013	-
HEALTH AND SANITATION	248,338	7,884	-
PUBLIC ASSISTANCE	570,680	76,208	-
EDUCATION	1,404	8,676	-
RECREATION AND CULTURAL SERVICES	7,996	3,935	-
DEBT SERVICE:			
PRINCIPAL	1,149	1,300	26,338
INTEREST AND FISCAL CHARGES	9,999	294	28,869
CAPITAL OUTLAY	8,482	9,104	-
TOTAL EXPENDITURES	1,293,166	217,580	55,207
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	36,503	21,006	(37,860)
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS (NOTE 3)	(30,828)	(19,522)	(5,563)
OPERATING TRANSFERS FROM OTHER FUNDS (NOTE 3)	10,111	4,625	38,610
INCEPTION OF CAPITAL LEASE OBLIGATIONS (NOTES 7 & 10)	273	575	-
SALE OF FIXED ASSETS	892	523	-
OTHER	-	-	(4,906)
TOTAL OTHER FINANCING SOURCES (USES)	(19,552)	(13,799)	28,141
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	16,951	7,207	(9,719)
FUND BALANCE, JULY 1, 1998	63,251	96,256	327,125
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS (NOTE 3)	-	-	(118,818)
FUND BALANCE, JUNE 30, 1999 (NOTE 15)	\$ 80,202	\$ 103,463	\$ 198,588

GOVERNMENTAL FUND TYPES	FIDUCIARY FUND TYPE	
CAPITAL PROJECTS	EXPENDABLE TRUST	TOTAL (MEMORANDUM ONLY)
\$ 4	\$ -	\$ 262,345
-	-	14,079
-	-	18,936
684	77	55,026
5,925	-	992,829
8	13	231,486
-	1,504	19,116
<u>6,621</u>	<u>1,594</u>	<u>1,593,817</u>
-	-	80,223
-	-	439,974
-	-	35,100
-	-	256,222
-	-	646,888
-	1,201	11,281
-	-	11,931
-	-	28,787
-	-	39,162
<u>13,460</u>	<u>-</u>	<u>31,046</u>
<u>13,460</u>	<u>1,201</u>	<u>1,580,614</u>
<u>(6,839)</u>	<u>393</u>	<u>13,203</u>
-	-	(55,913)
4,171	-	57,517
-	-	848
-	-	1,415
-	-	(4,906)
<u>4,171</u>	<u>-</u>	<u>(1,039)</u>
(2,668)	393	12,164
72,077	1,465	560,174
<u>(56,781)</u>	<u>-</u>	<u>(175,599)</u>
<u>\$ 12,628</u>	<u>\$ 1,858</u>	<u>\$ 396,739</u>

REVENUES:

TAXES
 LICENSES, PERMITS AND FRANCHISES
 FINES, FORFEITURES AND PENALTIES
 REVENUES FROM USE OF MONEY AND PROPERTY
 AID FROM OTHER GOVERNMENTAL AGENCIES
 CHARGES FOR CURRENT SERVICES
 OTHER REVENUES

TOTAL REVENUES

EXPENDITURES:

CURRENT:
 GENERAL GOVERNMENT
 PUBLIC PROTECTION
 PUBLIC WAYS AND FACILITIES
 HEALTH AND SANITATION
 PUBLIC ASSISTANCE
 EDUCATION
 RECREATION AND CULTURAL SERVICES
 DEBT SERVICE:
 PRINCIPAL
 INTEREST AND FISCAL CHARGES
 CAPITAL OUTLAY

TOTAL EXPENDITURES

EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES

OTHER FINANCING SOURCES (USES):

OPERATING TRANSFERS TO OTHER FUNDS (NOTE 3)
 OPERATING TRANSFERS FROM OTHER FUNDS (NOTE 3)
 INCEPTION OF CAPITAL LEASE OBLIGATIONS (NOTES 7 & 10)
 SALE OF FIXED ASSETS
 OTHER

TOTAL OTHER FINANCING SOURCES (USES)

EXCESS (DEFICIENCY) OF REVENUES
 AND OTHER FINANCING SOURCES OVER (UNDER)
 EXPENDITURES AND OTHER FINANCING USES

FUND BALANCE, JULY 1, 1998

RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS (NOTE 3)

FUND BALANCE, JUNE 30, 1999 (NOTE 15)

SEE ACCOMPANYING NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

COUNTY OF SAN BERNARDINO
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL ON BUDGETARY BASIS
GENERAL FUND, CERTAIN SPECIAL REVENUE FUNDS, AND CERTAIN CAPITAL PROJECTS FUNDS
YEAR ENDED JUNE 30, 1999 (IN THOUSANDS)

	GENERAL FUND		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ 196,044	\$ 197,673	\$ 1,629
LICENSES, PERMITS AND FRANCHISES	14,415	13,884	(531)
FINES, FORFEITURES AND PENALTIES	11,846	12,274	428
REVENUES FROM USE OF MONEY AND PROPERTY	31,544	30,795	(749)
AID FROM OTHER GOVERNMENTAL AGENCIES	932,951	851,983	(80,968)
CHARGES FOR CURRENT SERVICES	211,290	213,775	2,485
OTHER REVENUES	8,496	9,285	789
TOTAL REVENUES	<u>1,406,586</u>	<u>1,329,669</u>	<u>(76,917)</u>
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	80,333	75,211	5,122
PUBLIC PROTECTION	364,787	366,216	(1,429)
PUBLIC WAYS AND FACILITIES	2,185	2,097	88
HEALTH AND SANITATION	278,035	247,869	30,166
PUBLIC ASSISTANCE	626,406	572,147	54,259
EDUCATION	1,402	1,404	(2)
RECREATION AND CULTURAL SERVICES	8,563	8,008	555
DEBT SERVICE:			
PRINCIPAL	1,323	1,149	174
INTEREST AND FISCAL CHARGES	10,078	9,999	79
CAPITAL OUTLAY	16,882	10,385	6,497
TOTAL EXPENDITURES	<u>1,389,994</u>	<u>1,294,485</u>	<u>95,509</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>16,592</u>	<u>35,184</u>	<u>18,592</u>
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	(29,928)	(30,828)	(900)
OPERATING TRANSFERS FROM OTHER FUNDS	11,510	10,111	(1,399)
SALE OF FIXED ASSETS	490	892	402
TOTAL OTHER FINANCING SOURCES (USES)	<u>(17,928)</u>	<u>(19,825)</u>	<u>(1,897)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>(1,336)</u>	<u>15,359</u>	<u>16,695</u>
FUND BALANCE, JULY 1, 1998	<u>50,610</u>	<u>50,610</u>	<u>-</u>
FUND BALANCE, JUNE 30, 1999 (NOTE 15)	<u>\$ 49,274</u>	<u>\$ 65,969</u>	<u>\$ 16,695</u>

SEE ACCOMPANYING NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

COUNTY OF SAN BERNARDINO
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
 GENERAL FUND, CERTAIN SPECIAL REVENUE FUNDS, AND CERTAIN CAPITAL PROJECTS FUNDS
 YEAR ENDED JUNE 30, 1999 (IN THOUSANDS)

	CERTAIN SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ 65,664	\$ 64,668	\$ (996)
LICENSES, PERMITS AND FRANCHISES	197	195	(2)
FINES, FORFEITURES AND PENALTIES	5,622	6,662	1,040
REVENUES FROM USE OF MONEY AND PROPERTY	6,534	5,924	(610)
AID FROM OTHER GOVERNMENTAL AGENCIES	157,602	96,003	(61,599)
CHARGES FOR CURRENT SERVICES	21,858	16,495	(5,363)
OTHER REVENUES	8,480	7,699	(781)
TOTAL REVENUES	265,957	197,646	(68,311)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	7,797	3,695	4,102
PUBLIC PROTECTION	125,146	74,657	50,489
PUBLIC WAYS AND FACILITIES	58,481	32,992	25,489
HEALTH AND SANITATION	9,543	6,340	3,203
PUBLIC ASSISTANCE	77,404	37,932	39,472
EDUCATION	8,682	8,710	(28)
RECREATION AND CULTURAL SERVICES	6,316	3,954	2,362
DEBT SERVICE:			
PRINCIPAL	1,550	1,300	250
INTEREST AND FISCAL CHARGES	261	242	19
CAPITAL OUTLAY	30,340	11,206	19,134
TOTAL EXPENDITURES	325,520	181,028	144,492
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(59,563)	16,618	76,181
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	(10,088)	(6,566)	3,522
OPERATING TRANSFERS FROM OTHER FUNDS	4,841	4,571	(270)
SALE OF FIXED ASSETS	329	523	194
LONG-TERM DEBT PROCEEDS	4,200	-	(4,200)
TOTAL OTHER FINANCING SOURCES (USES)	(718)	(1,472)	(754)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(60,281)	15,146	75,427
FUND BALANCE, JULY 1, 1998	71,948	71,948	-
FUND BALANCE, JUNE 30, 1999 (NOTE 15)	\$ 11,667	\$ 87,094	\$ 75,427

SEE ACCOMPANYING NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

COUNTY OF SAN BERNARDINO
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
 GENERAL FUND, CERTAIN SPECIAL REVENUE FUNDS, AND CERTAIN CAPITAL PROJECTS FUNDS
 YEAR ENDED JUNE 30, 1999 (IN THOUSANDS)

	CERTAIN CAPITAL PROJECTS FUNDS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ 4	\$ 4
REVENUES FROM USE OF MONEY AND PROPERTY	-	42	42
AID FROM OTHER GOVERNMENTAL AGENCIES	4,579	5,925	1,346
CHARGES FOR CURRENT SERVICES	-	8	8
OTHER REVENUES	263	-	(263)
TOTAL REVENUES	4,842	5,979	1,137
EXPENDITURES:			
CAPITAL OUTLAY	28,714	10,744	17,970
TOTAL EXPENDITURES	28,714	10,744	17,970
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(23,872)	(4,765)	19,107
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	(161)	-	161
OPERATING TRANSFERS FROM OTHER FUNDS	23,345	4,170	(19,175)
TOTAL OTHER FINANCING SOURCES (USES)	23,184	4,170	(19,014)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	(688)	(595)	93
FUND BALANCE, JULY 1, 1998	1,175	1,175	-
FUND BALANCE, JUNE 30, 1999 (NOTE 15)	\$ 487	\$ 580	\$ 93

SEE ACCOMPANYING NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

COUNTY OF SAN BERNARDINO
 COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS (DEFICIT)
 ALL PROPRIETARY FUND TYPES
 YEAR ENDED JUNE 30, 1999 (IN THOUSANDS)

	PROPRIETARY FUND TYPES		
	ENTERPRISE	INTERNAL SERVICE	TOTAL (MEMORANDUM ONLY)
OPERATING REVENUES:			
NET PATIENT CARE AND SERVICES (NOTE 16)	\$ 132,016	\$ -	\$ 132,016
CHARGES FOR CURRENT SERVICES	51,778	106,858	158,636
OTHER	46,058	-	46,058
TOTAL OPERATING REVENUES	<u>229,852</u>	<u>106,858</u>	<u>336,710</u>
OPERATING EXPENSES:			
PROFESSIONAL SERVICES	58,345	3,838	62,183
SALARIES AND EMPLOYEE BENEFITS	81,374	19,650	101,024
SELF-INSURED CLAIMS (NOTE 6)	-	22,405	22,405
SERVICES AND SUPPLIES	134,595	46,753	181,348
DEPRECIATION AND AMORTIZATION	17,953	5,682	23,635
OTHER	5,286	63	5,349
TOTAL OPERATING EXPENSES	<u>297,553</u>	<u>98,391</u>	<u>395,944</u>
OPERATING INCOME (LOSS)	<u>(67,701)</u>	<u>8,467</u>	<u>(59,234)</u>
NONOPERATING REVENUES (EXPENSES):			
INTEREST REVENUE	1,683	3,320	5,003
INTEREST EXPENSE	(1,387)	(113)	(1,500)
TAX REVENUE	4,008	-	4,008
GRANT REVENUE	380	-	380
LOSS ON SALE OF FIXED ASSETS	(5,300)	(38)	(5,338)
OTHER NONOPERATING REVENUES	946	-	946
OTHER NONOPERATING EXPENSES	(1,365)	-	(1,365)
TOTAL NONOPERATING REVENUES	<u>(1,035)</u>	<u>3,169</u>	<u>2,134</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>(68,736)</u>	<u>11,636</u>	<u>(57,100)</u>
OPERATING TRANSFERS TO OTHER FUNDS (NOTE 3)	(6,593)	-	(6,593)
OPERATING TRANSFERS FROM OTHER FUNDS (NOTE 3)	<u>4,989</u>	<u>-</u>	<u>4,989</u>
NET INCOME (LOSS)	<u>(70,340)</u>	<u>11,636</u>	<u>(58,704)</u>
RETAINED EARNINGS, JULY 1, 1998, AS RESTATED (NOTE 21)	<u>29,660</u>	<u>3,653</u>	<u>33,313</u>
RETAINED EARNINGS (DEFICIT), JUNE 30, 1999	<u>\$ (40,680)</u>	<u>\$ 15,289</u>	<u>\$ (25,391)</u>

SEE ACCOMPANYING NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

COUNTY OF SAN BERNARDINO
 COMBINED STATEMENT OF CASH FLOWS
 ALL PROPRIETARY FUND TYPES
 YEAR ENDED JUNE 30, 1999 (IN THOUSANDS)

PAGE 1 OF 2

	PROPRIETARY FUND TYPES		TOTAL (MEMORANDUM ONLY)
	ENTERPRISE	INTERNAL SERVICE	
CASH FLOWS FROM OPERATING ACTIVITIES			
OPERATING INCOME (LOSS)	\$ (67,701)	\$ 8,467	\$ (59,234)
ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES:			
DEPRECIATION AND AMORTIZATION	17,953	5,682	23,635
OTHER NONOPERATING REVENUES	946	-	946
OTHER NONOPERATING EXPENSES	(163)	-	(163)
(INCREASE) DECREASE IN:			
ACCOUNTS RECEIVABLE - NET	851	(15)	836
TAXES RECEIVABLE	(77)	-	(77)
DUE FROM OTHER FUNDS	5,290	(35)	5,255
DUE FROM OTHER GOVERNMENTS	(8,033)	(124)	(8,157)
INVENTORIES	(653)	134	(519)
PREPAID ITEMS	(1,531)	531	(1,000)
OTHER ASSETS		(617)	(617)
INCREASE (DECREASE) IN:			
ACCOUNTS PAYABLE	3,845	(230)	3,615
SALARIES AND BENEFITS PAYABLE	(2,033)	(616)	(2,649)
DUE TO OTHER FUNDS	8,047	288	8,335
DEFERRED REVENUE	-	97	97
ESTIMATED LIABILITY FOR CLOSURE/ POSTCLOSURE CARE COSTS	4,212	-	4,212
ESTIMATED LIABILITY FOR LITIGATION AND SELF-INSURED CLAIMS	-	1,641	1,641
EMPLOYEE COMPENSATED ABSENCES	766	182	948
TOTAL ADJUSTMENTS	29,420	6,918	36,338
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	(38,281)	15,385	(22,896)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
RECEIPT OF PAYMENT ON ADVANCES TO OTHER FUNDS	36,242	366	36,608
PAYMENT ON ADVANCES FROM OTHER FUNDS	-	(55)	(55)
TAXES RECEIVED	4,008	-	4,008
GRANT REVENUE	380	-	380
OPERATING TRANSFERS TO OTHER FUNDS	(6,593)	-	(6,593)
OPERATING TRANSFERS FROM OTHER FUNDS	4,989	-	4,989
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	39,026	311	39,337

COUNTY OF SAN BERNARDINO
 COMBINED STATEMENT OF CASH FLOWS (CONTINUED)
 ALL PROPRIETARY FUND TYPES
 YEAR ENDED JUNE 30, 1999 (IN THOUSANDS)

PAGE 2 OF 2

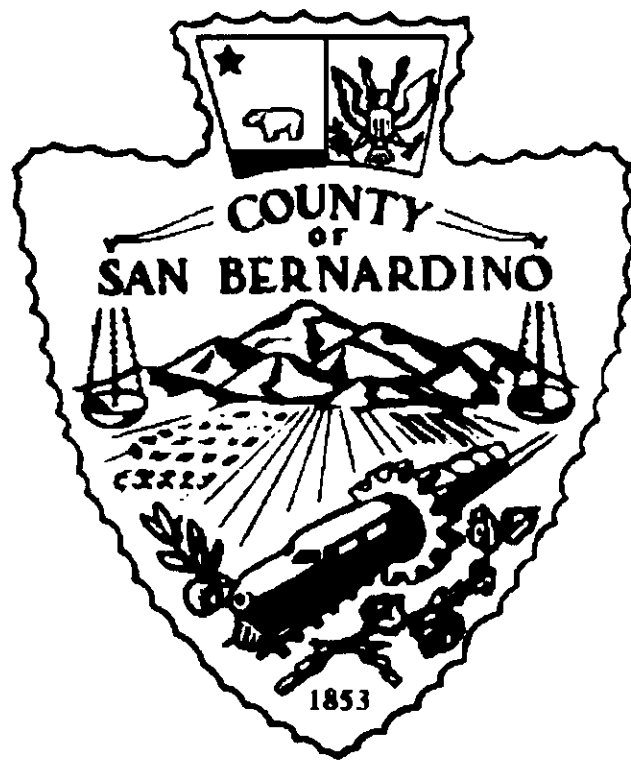
	PROPRIETARY FUND TYPES		TOTAL (MEMORANDUM ONLY)
	ENTERPRISE	INTERNAL SERVICE	
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES			
ACQUISITION OF FIXED ASSETS	\$ (75,573)	\$ (4,338)	\$ (79,911)
NOTE PROCEEDS	176,549	-	176,549
PRINCIPAL PAID ON CAPITAL LEASE OBLIGATIONS	(1,470)	(1,575)	(3,045)
INTEREST PAID ON CAPITAL LEASE OBLIGATIONS	(190)	(113)	(303)
PRINCIPAL PAID ON BONDS AND NOTES	(37,910)	-	(37,910)
INTEREST PAID ON BONDS AND NOTES	(742)	-	(742)
PROCEEDS FROM SALE OF FIXED ASSETS	373	49	422
CONTRIBUTED CAPITAL CONTRIBUTION	175,599	-	175,599
PAYMENT TO BOND ESCROW AGENT	(176,886)	-	(176,886)
PAYMENT OF BOND ISSUANCE COSTS	(3,038)	-	(3,038)
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	56,712	(5,977)	50,735
CASH FLOWS FROM INVESTING ACTIVITIES			
INTEREST ON INVESTMENTS	11,253	3,320	14,573
PURCHASES OF INVESTMENTS	(57,448)	-	(57,448)
SALES OF INVESTMENTS	-	4,016	4,016
DECREASE IN OBLIGATIONS UNDER REVERSE REPURCHASE AGREEMENTS	(1,603)	(675)	(2,278)
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	(47,798)	6,661	(41,137)
NET INCREASE IN CASH AND CASH EQUIVALENTS	9,659	16,380	26,039
CASH AND CASH EQUIVALENTS, JULY 1, 1998	42,494	31,057	73,551
CASH AND CASH EQUIVALENTS, JUNE 30, 1999	\$ 52,153	\$ 47,437	\$ 99,590
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES			
INTEREST RECEIVABLE	\$ 1,240	\$ -	\$ 1,240
INTEREST PAYABLE	15,303	-	15,303
ARBITRAGE PAYABLE	857	-	857
DUE TO COUNTY	997	-	997
ACQUISITION OF EQUIPMENT THROUGH CAPITAL LEASES	-	358	358
CONTRIBUTION OF MEDICAL CENTER FIXED ASSETS	485,878	-	485,878
CAPITAL LEASE OBLIGATIONS-ADDITIONS	1,483	-	1,483
DEFERRED ISSUANCE COSTS	15,102	-	15,102
CONTRIBUTION OF MEDICAL CENTER CERTIFICATES OF PARTICIPATION (NET)	660,277	-	660,277

SEE ACCOMPANYING NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS

COUNTY OF SAN BERNARDINO
 COMBINED STATEMENT OF CHANGES IN NET ASSETS
 INVESTMENT AND PENSION TRUST FUNDS
 YEAR ENDED JUNE 30, 1999 (IN THOUSANDS)

	INVESTMENT TRUST	PENSION TRUST	TOTAL (MEMORANDUM ONLY)
ADDITIONS:			
CONTRIBUTIONS:			
EMPLOYERS	\$ -	\$ 48,667	\$ 48,667
EMPLOYEES	-	22,681	22,681
CONTRIBUTIONS ON POOLED INVESTMENTS	4,796,060	-	4,796,060
TOTAL CONTRIBUTIONS	4,796,060	71,348	4,867,408
NET APPRECIATION (DEPRECIATION) IN FAIR VALUE OF INVESTMENTS	(3,652)	293,945	290,293
INTEREST INCOME ON CASH AND SECURITIES	33,400	63,187	96,587
OTHER INCOME (EXPENSES):			
DIVIDEND INCOME	-	23,427	23,427
INVESTMENT ADVISEMENT FEES	-	(11,342)	(11,342)
SECURITIES LENDING (NOTE 2)	-	20,316	20,316
NET REAL ESTATE RENTAL INCOME	-	12,367	12,367
SECURITIES LENDING REBATES AND BANK CHARGES (NOTE 2)	-	(18,770)	(18,770)
NET INCOME FROM VENTURE CAPITAL INVESTMENTS	-	628	628
TOTAL OTHER INCOME	-	26,626	26,626
TOTAL ADDITIONS	4,825,808	455,106	5,280,914
DEDUCTIONS:			
BENEFITS AND REFUNDS PAID TO PARTICIPANTS AND BENEFICIARIES	-	96,581	96,581
PROVISION FOR LOSS CONTINGENCY (NOTE 20)	-	230,478	230,478
DISTRIBUTIONS FROM POOLED INVESTMENTS	4,671,389	-	4,671,389
ADMINISTRATIVE EXPENSES	-	2,595	2,595
OTHER EXPENSES	-	1,131	1,131
TOTAL DEDUCTIONS	4,671,389	330,785	5,002,174
NET INCREASE IN NET ASSETS	154,419	124,321	278,740
NET ASSETS HELD IN TRUST, JULY 1, 1998	703,451	2,988,176	3,691,627
NET ASSETS HELD IN TRUST, JUNE 30, 1999	\$ 857,870	\$ 3,112,497	\$ 3,970,367

SEE ACCOMPANYING NOTES TO GENERAL PURPOSE FINANCIAL STATEMENTS



COUNTY OF SAN BERNARDINO
NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS
JUNE 30, 1999

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

THE REPORTING ENTITY

The County of San Bernardino (the "County"), which was established by an act of the State Legislature on April 26, 1853, is a legal subdivision of the State of California charged with governmental powers. The County's powers are exercised through a five-member Board of Supervisors (the "Board") which, as the governing body of the County, is responsible for the legislative and executive control of the County. As required by generally accepted accounting principles, these General Purpose Financial Statements present the primary government and its component units, entities for which the County is considered to be financially accountable. Blended component units, although legally separate entities are, in substance, part of the County's operations and so data from these units are combined with data of the primary government. Each blended component unit has a June 30 year-end. The County has no discretely presented component units.

Using the criteria of Governmental Accounting Standards Board (GASB) Statement No. 14, The Financial Reporting Entity, management determined that the following component units should be blended: Fire Protection Districts, Flood Control District, Park and Recreation Districts, Crestline Sanitation District, County Service Areas, various Joint Powers Authorities ("JPAs") including a Public Benefit Corporation created for the benefit of the County, the San Bernardino County Employee's Retirement Association ("SBCERA"), Inland Empire Facilities Corporation, Inland Empire Solid Waste Financing Authority, San Bernardino Public Safety Authority, San Bernardino County Financing Authority and the Crestline Financing Authority. The County is financially accountable for each of the above component units through the County's elected officials and descriptions of these component units are contained in subsequent sections of this Comprehensive Annual Financial Report. Financial accountability can be demonstrated by the Board of Supervisors acting as the governing board for the component units. Because of their relationship with the County and the nature of their operations, each of the component units are, in substance, part of the County's operations and, accordingly, the activities of these component units are combined (blended) with the activities of the County for purposes of reporting in the accompanying General Purpose Financial Statements. Additional detailed financial information for each of these entities can be obtained from the Auditor/Controller's Office at 222 W. Hospitality Lane, San Bernardino, CA 92415-0018.

Included as an Investment Trust Fund, are numerous self-governed school and special districts for which cash and investments are held by the County Treasurer. The financial reporting for these governmental entities, which are independent of the County, is limited to the total amount of cash and investments and other assets, and the related fiduciary responsibility of the County for disbursement of these assets. Activities of the school districts and special districts are administered by their own separate elected boards and are independent of the County Board of Supervisors. The County Auditor/Controller makes disbursements upon the request of the responsible school and self-governed district officers. The County Board of Supervisors has no effective authority to govern, manage, approve budgets, assume financial responsibility, establish revenue limits, nor to appropriate surplus funds available in these entities. Therefore, these entities are fiscally independent of the County.

Twenty-four cities and numerous self-governed special districts provide services to the residents of the County. The operations of these entities have been excluded from the General Purpose Financial Statements since each entity conducts its own day-to-day operations and answers to its own elected governing board.

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION

The accounts of the County are organized on the basis of funds and account groups. A fund is defined as an independent fiscal accounting entity with a self-balancing set of accounts which are segregated for the purpose of carrying on specific activities. Account groups are used to establish accounting control and accountability for the County's general fixed assets and general long-term debt. Account groups are not funds, as they do not reflect available financial resources and related liabilities. The County maintains the following fund types and account groups:

Governmental Fund Types

Governmental funds are used to account for the County's expendable financial resources and related liabilities (except those accounted for in proprietary and similar trust funds). The measurement focus is based upon determination of financial position and changes in financial position. The following are the County's governmental fund types:

General Fund

The General Fund is used to account for resources traditionally associated with government which are not required legally or by sound financial management to be accounted for in another fund.

Special Revenue Funds

Special Revenue Funds account for the proceeds of specific sources (other than those for Capital Projects Funds and Expendable Trust Funds) that are legally restricted to expenditures for specific purposes. Special Revenue Funds also include general funds of blended component units included in the County reporting entity.

Debt Service Funds

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. All Joint Powers Authorities Debt Service Funds are combined and reported as one fund in the accompanying General Purpose Financial Statements.

Capital Projects Funds

Capital Projects Funds are used to account for financial resources designated for the acquisition or construction of major capital facilities other than those financed by Enterprise and Internal Service Funds.

Proprietary Fund Types

Proprietary funds are used to account for activities that are similar to those often found in the private sector. The measurement focus is based upon determination of net income and capital maintenance. The following are the County's proprietary fund types:

Enterprise Funds

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION – CONTINUED

Proprietary Fund Types – Continued

Internal Service Funds

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit on a cost-reimbursement basis.

Fiduciary Fund Types

Trust and Agency Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governmental entities and other funds. Expendable Trust Funds are accounted for in essentially the same manner as governmental fund types. The Investment Trust Fund and the Pension Trust Fund are accounted for in essentially the same manner as proprietary fund types. Agency Funds are custodial in nature and do not involve the measurement of operations.

Account Groups

General Fixed Assets Account Group

The General Fixed Assets Account Group is used to account for the County's general fixed assets other than those accounted for in Enterprise Funds, Internal Service Funds and the Pension Trust Fund.

General Long-Term Debt Account Group

The General Long-Term Debt Account Group is used to account for the unmatured principal of general obligation bonds and other general long-term obligations that are not specific liabilities of Enterprise Funds, Internal Service Funds and the Pension Trust Fund.

ACCOUNTING STANDARDS

Pursuant to GASB Statement No. 20, Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting, the County has elected not to apply the provisions of all relevant pronouncements of the Financial Accounting Standards Board (FASB) issued after November 30, 1989.

BASIS OF ACCOUNTING

Basis of accounting refers to the point when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements, regardless of the measurement focus applied.

The County uses the modified accrual basis of accounting for the Governmental Fund Types, Expendable Trust Funds, and Agency Funds (assets and liabilities only). Revenues are recognized when they become measurable and available to finance operations of the current year. Revenues which are accrued include property taxes, sales tax, interest, state and federal grants and subventions, and charges for services. Other revenue becomes measurable and available when cash is received, and is recognized as revenue at that time. Expenditures are generally recognized when the related fund liability is incurred except for principal and interest on long-term obligations, which is recognized when payment is due.

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - *Continued*

BASIS OF ACCOUNTING - CONTINUED

The accrual basis of accounting is used for Enterprise Funds, Internal Service Funds, the Investment Trust Fund and the Pension Trust Fund. Under the accrual basis of accounting, revenues are recognized when they are earned and expenses are recorded when they are incurred. Pension Trust Fund dividend income is recorded on the ex-dividend date. Gains and losses from sales of stocks and bonds are recorded on the trade date utilizing the average cost method. Gains and losses from mortgage investment transactions are calculated utilizing the specific identification method.

BUDGETARY INFORMATION

In accordance with the provisions of Sections 29000 - 29143 of the Government Code of the State of California, commonly known as the County Budget Act, the County prepares and adopts a budget on or before August 30 for each fiscal year. Budgets are adopted for the General Fund, certain Special Revenue Funds, and certain Capital Projects Funds. Budgets are prepared on the modified accrual basis of accounting, except that current year encumbrances are budgeted as expenditures.

Annual budgets are not adopted for the following funds: Community Services and Preschool Services Departments Special Revenue Funds, and the Joint Powers Authorities Special Revenue, Debt Service and Capital Projects Funds. Accordingly, these funds are not included in the accompanying Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual on Budgetary Basis (See Note 15).

The legal level of budgetary control is maintained at the object level and sub-object level for fixed assets within departments. However, presentation of the General Purpose Financial Statements at the legal level of control is not feasible due to excessive length. Because of the large volume of detail, the budget and actual statements have been aggregated by function. The County does prepare a separate Final Budget document at the object and sub-object level that is made available to the public by the office of the Auditor/Controller. For Fiscal Year 1998-99, there were no material instances in which expenditures exceeded appropriations.

Encumbrances, which are commitments related to executory contracts and purchase orders for goods or services, are recorded for budgetary control purposes in the General Fund, certain Special Revenue Funds and certain Capital Projects Funds. Encumbrance accounting is utilized to assure effective budgetary control and accountability. Encumbrances outstanding at year-end represent the estimated amount of the expenditures ultimately to result if the unperformed contracts in process at year-end are completed. Encumbrances outstanding at year-end do not constitute expenditures or liabilities. Unencumbered appropriations lapse at year-end and encumbrances outstanding at that time are reported as reservations of fund balance for subsequent year expenditures.

Amendments or transfers of appropriations between funds or departments must be approved by the Board. Supplemental appropriations necessary and normally financed by unanticipated revenues during the year must also be approved by the Board. From time to time during the year, supplemental appropriations were necessary and approved by the Board. Amendments or transfers of appropriations between object levels within the same department may be approved by the Board or the County Administrative Office. Transfers at the sub-object level or cost center level may be done at the discretion of the Department head. Budget amounts reported in the accompanying General Purpose Financial Statements are as amended. Budget amendments during 1998-1999 were not material to the General Purpose Financial Statements. Any deficiency of budgeted revenues and other financing sources over expenditures and other financing uses is financed by beginning available fund balances as provided for in the County Budget Act.

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

PROPERTY TAXES

The County levies, collects and apportions property taxes for all taxing jurisdictions within the County, including school and special districts. Property taxes are determined by applying approved rates to the assessed values of properties. The total 1998-99 gross assessed valuation of the County of San Bernardino was \$63,873,341,000 (after deducting \$13,905,664,000 for the redevelopment tax allocation increment).

Article XIII A of the State of California Constitution limits the property tax levy to support general government services of the various taxing jurisdictions to \$1.00 per \$100 of assessed value. Taxes levied to service voter-approved debt prior to June 30, 1978 are excluded from this limitation.

Secured property taxes are levied in two equal installments, November 1 and February 1. They become delinquent with penalties on December 10 and April 10, respectively. The lien date is January 1 of each year. Unsecured property taxes are due on the March 1 lien date and become delinquent with penalties on August 31.

ACCOUNTS RECEIVABLE

The accounts receivable balance of the Medical Center Enterprise Fund at June 30, 1999 is net of an allowance for doubtful accounts of \$77,038,000.

DUE FROM OTHER GOVERNMENTS

At June 30, 1999, the General Fund accrued \$111,051,000 of receivables from other governments, of which \$84,921,000 was due from the State of California. Of the amount owed by the State, \$23,503,000 was for Health Care Services, \$29,840,000 was for Public Social Services, \$22,052,000 was for Motor Vehicle license fees and sales tax money and \$9,526,000 was for other services. Amounts owed from cities for booking fees and other services were \$3,122,000. The remaining amount of \$23,008,000 was due from the Federal Government and other governmental agencies.

INVENTORIES

Inventories, which consist principally of materials and supplies held for consumption, are valued at cost (first-in, first-out basis) for Governmental Fund Types and at an amount which approximates the lower of average cost or market for Proprietary Fund Types. Inventories of the General Fund and Special Revenue Funds are accounted for as expenditures when the inventory items are consumed. Reported inventories are offset with a corresponding reservation of fund balance because these amounts are not available for appropriation and expenditure.

FIXED ASSETS

The accounting and reporting treatment applied to fixed assets associated with a fund is determined by its measurement focus. Acquisitions of fixed assets are recorded as expenditures in the Governmental and Expendable Trust Funds at the time of purchase. Fixed assets with costs greater than \$100,000 for structures and improvements and \$5,000 for equipment are capitalized at cost in the General Fixed Assets Account Group. Enterprise and Internal Service Funds use the same capitalization policy, except for the Medical Center Enterprise Fund which capitalizes structures and improvements, and equipment over \$5,000, due to Federal capitalization criteria. Infrastructure expenditures, including the construction costs of streets, roads, bridges, drainage and lighting systems, have been excluded from the General Fixed Assets Account Group because they generally are immovable and of value only to the governmental unit. Depreciation is not provided on general fixed assets.

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

FIXED ASSETS – CONTINUED

Fixed assets are recorded at cost in the Enterprise and Internal Service Funds. Fixed assets received through gift or contribution are recorded at their estimated market value on the date of receipt. Depreciation and amortization expense for Proprietary Funds is computed by use of the straight-line method over the estimated useful lives of the assets as follows:

Structures and Improvements	15 to 40 years
Equipment	3 to 8 years

Maintenance and repairs are charged to operations when incurred. Betterments and major improvements which significantly increase values, change capacities or extend useful lives are capitalized. Upon sale or retirement of fixed assets, the cost and related accumulated depreciation are removed from the respective accounts and any resulting gain or loss is included in the results of operations.

Net interest expense (net of interest income on the investment of tax exempt proceeds) is capitalized as a component of cost of property constructed. For the year ended June 30, 1999, a total of \$31,032,000 in net interest expense has been capitalized for the construction of the new County Medical Center Facility.

DEFERRED REVENUE

Amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met, are recorded on the General Purpose Financial Statements as deferred revenue. The General Fund has \$5,551,000 of deferred revenue at June 30, 1999, consisting of \$5,034,000 of Federal and State money to be distributed to welfare recipients in the fiscal year 1999-2000, \$333,000 for health services and \$184,000 of other items.

CASH AND CASH EQUIVALENTS

For purposes of the statement of cash flows, the County considers all pooled investments and other highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

EMPLOYEE COMPENSATED ABSENCES

Liabilities for vacation, holiday benefits, sick pay and compensatory time are recorded when earned. Compensated absence liabilities are recorded in Proprietary Fund Types and, for amounts not expected to be liquidated with expendable available financial resources, are reported in the General Long-Term Debt Account Group ("GLTDAG") for Governmental Fund Types. No expenditure is reported for these amounts. The amount recorded at June 30, 1999 in the GLTDAG was \$70,423,000 compared with \$62,727,000 at June 30, 1998. Total additions and deletions to employee compensated absences that occurred during the year were recorded as a net amount in Note 7.

LEASES

The County leases various assets under both operating and capital lease agreements. For Governmental Fund Types, assets under capital leases and the related lease obligations are reported in the General Fixed Assets and General Long-Term Debt Account Groups, respectively. For Proprietary Fund Types, the assets and related lease obligations are recorded in the appropriate Enterprise or Internal Service Fund.

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

USE OF ESTIMATES

The presentation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

TOTAL COLUMNS IN GENERAL PURPOSE FINANCIAL STATEMENTS

Total columns in the accompanying General Purpose Financial Statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows of the County in conformity with generally accepted accounting principles. Such data is not comparable to a consolidation since interfund eliminations have not been made in the aggregation of this data.

2. CASH AND INVESTMENTS

Cash and investments include the cash balances of substantially all funds which are pooled (the "pool") and invested by the County Treasurer for the purpose of increasing interest earnings through investment activities. The pool is not registered as an investment company with the Securities and Exchange Commission (SEC) nor is it an SEC Rule 2a7 – like pool. The pool does not issue a separate report. Included also are cash and investments held by the Pension Trust Fund, certain Joint Powers Authorities and cash held by various trustee financial institutions in accordance with the California Government Code.

DEPOSITS

At June 30, 1999, the carrying amount of the County's deposits was \$60,025,000 and the corresponding bank balance was \$30,776,000. The difference of \$29,249,000 was principally due to outstanding warrants and deposits in transit. In accordance with GASB Statement No. 3, Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements, the County's deposits are categorized in the following manner:

- Category 1 - Insured or collateralized with securities held by the County or by its agent in the County's name.
- Category 2 - Collateralized with securities held by the pledging financial institution's trust department or agent in the County's name.
- Category 3 - Uncollateralized or collateralized with securities held by the pledging financial institution, or by its trust department or agent but not in the County's name.

County deposits by category as of June 30, 1999 are as follows (in thousands):

	Category			Total
	1	2	3	
Bank Accounts	\$ 29,747	\$ 1,027	\$ 2	\$ 30,776

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

2. CASH AND INVESTMENTS - Continued

INVESTMENTS

The County's investments are governed by the California Government Code and the County's Investment Policy. These approved investments include U.S. Government Treasury and Agency securities, bankers' acceptances, commercial paper, medium term notes, mutual funds, repurchase agreements and reverse repurchase agreements as authorized by Government Code Sections 53601, 53635 and 53638 which limit the investments to certain maximum percentages by investment type in the pool. The Pension Trust Fund operates under the "Prudent Man Rule" which allows for the purchase, holding or sale of any form or type of investment, financial instrument or financial transaction when prudent. The investments of the Pension Trust Fund are approved by the San Bernardino County Board of Retirement.

In accordance with GASB No. 31, the County's investments and securities are reported at fair value, based upon closing sales prices reported on recognized securities exchanges. Securities having no sales and unlisted securities are valued based upon last reported bid prices. The County intends to either hold investments until maturity or until market values equal or exceed cost. The value of the various investments will fluctuate on a daily basis as a result of a multitude of factors, including generally prevailing interest rates and other economic conditions. Therefore, there can be no assurance that the values of the various investments in the County pool will not vary significantly from the values described herein.

Monies deposited in the County pool by the participants represent an individual interest in all assets and investments in the County pool based upon the amount deposited. Interest income, realized gains and losses are distributed quarterly to the pool participants, based upon their average daily balance.

The County Treasurer has made a practice of preparing a market-to-book value of the County pool on a monthly basis since approximately 1987. Currently, the Treasurer provides monthly reports of its asset mix, average life, market value and other features to both the Board of Supervisors and the County Investment Oversight Committee. The function of the Committee is to render unbiased and objective opinions on matters involving the Treasurer's investment of public funds. Specifically they are charged with: 1) review of the annual Investment Policy Statement and any subsequent changes, 2) review of the investment portfolio and reports for compliance with law and investment policy, and 3) causing an annual audit to be conducted on the pooled investment portfolio.

State law now requires that all operating moneys of the County, school districts, and certain special districts be held by the County Treasurer. The net asset value of involuntary participation in the asset pool totals \$797,690,000 at June 30, 1999.

As of June 30, 1999, the book value of the County pool was \$1.56 billion. Approximately 13% of the County pool is attributable to the County General Fund, with the remainder of the balance comprised of other County funds, school districts and special districts. Additionally, as of June 30, 1999, \$60,180,000 of the amounts deposited in the County pool are attributable to depositors who are not required to, but choose to, invest in the County pool.

A summary of the investments held by the County Treasurer is as follows (in thousands):

Investment	Fair Value	Principal	Interest Rate % Range	Maturity Date
U.S. Government Securities	\$ 586,263	\$ 594,426	4.45 - 6.82	08/03/99 - 09/29/03
Repurchase Agreements	200,003	200,000	5.70 - 5.75	07/01/99
Negotiable Certificates of Deposit	364,616	366,390	4.90 - 5.69	07/06/99 - 04/28/00
Commercial Paper	358,461	356,697	4.88 - 5.73	07/01/99 - 07/21/99
Medium Term Notes	19,997	19,998	5.57	09/10/99
Mutual Funds	20,629	20,629	4.80	N/A
Total	\$ 1,549,969	\$ 1,558,140		

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

2. CASH AND INVESTMENTS - Continued

INVESTMENTS – CONTINUED

The following represents a condensed statement of net assets and changes in net assets for the Treasurer's investment pool as of June 30, 1999 (in thousands):

Statement of Net Assets	
Net Assets held for pool participants	\$ 1,549,969
Equity of internal pool participants	\$ 692,099
Equity of external pool participants:	
Voluntary	60,180
Involuntary	797,690
Total Equity	<u>\$ 1,549,969</u>
Statement of Changes in Net Assets	
Net Assets at July 1, 1998	\$ 1,201,804
Net change in investments by pool participants	<u>348,165</u>
Net Assets at June 30, 1999	<u>\$ 1,549,969</u>

In accordance with GASB Statement No. 3, the County's investments at June 30, 1999 are categorized separately to give an indication of the level of custodial credit risk assumed by the County. Investments under reverse repurchase agreements are not categorized because they are held by broker-dealers. The County's investments are categorized in the following manner:

- Category 1 - Includes investments that are insured or registered or for which the securities are held by the County or its agent in the County's name.
- Category 2 - Includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the County's name.
- Category 3 - Includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent, but not in the County's name.

County investments by category as of June 30, 1999 are as follows (in thousands):

	Category			Fair Value
	1	2	3	
U.S. Government Securities	\$ 586,263	\$ -	\$ -	\$ 586,263
Repurchase Agreements	200,003	-	-	200,003
Negotiable Certificates of Deposit	364,616	-	-	364,616
Commercial Paper	358,461	-	-	358,461
Medium Term Notes	19,997	-	-	19,997
Investments Controlled by County Treasurer	<u>1,529,340</u>	<u>-</u>	<u>-</u>	<u>1,529,340</u>
Amounts Controlled by Fiscal Agents –				
U.S. Government Securities	<u>-</u>	<u>43,871</u>	<u>-</u>	<u>43,871</u>

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

2. CASH AND INVESTMENTS - Continued

INVESTMENTS – CONTINUED

	Category			Fair Value
	1	2	3	
Amounts Invested in Pension Trust Fund:				
Short-term Cash Investments	87,436	-	-	87,436
U.S. Government Securities	378,157	-	-	378,157
Corporate Bonds	259,241	-	-	259,241
Common and Preferred Stocks	1,875,719	-	-	1,875,719
Other (Foreign Bonds, Warrants and Other Investments)	158,264	-	-	158,264
Investments of Cash Collateral Received on Securities Lending:				
U.S. Government Securities	-	-	156,775	156,775
Corporate Bonds	-	-	121,282	121,282
Foreign Equity Securities	-	-	119,659	119,659
Foreign Bonds	-	-	30,142	30,142
Investments Controlled by Pension Trust Fund	<u>2,758,817</u>	-	<u>427,858</u>	<u>3,186,675</u>
Total Categorized Investments	<u>\$ 4,288,157</u>	<u>\$ 43,871</u>	<u>\$ 427,858</u>	<u>\$ 4,759,886</u>

Summary of Cash and Investments (in thousands):

Total Categorized Investments at Fair Value		\$ 4,759,886
Total Deposits	\$ 60,025	
Less: Outstanding Warrants	<u>88,164</u>	(28,139)
Other Cash Funds (Imprest, Revolving)		669
Mutual Funds		49,766
Non-categorized Investments in Pension Trust Fund:		
Securities Lending Investments (U.S. Government Securities, Corporate Bonds, Common and Preferred Stocks and Foreign Bonds)		417,373
Real Estate, Partnership and Mortgages		162,500
Non-Categorized Investments in Cash with Fiscal Agents (Guaranteed Investments Contracts)		<u>303,470</u>
Total Cash and Investments (Including Restricted Amounts)		<u>\$ 5,665,525</u>

SECURITIES LENDING

The SBCERA, through its custodian bank, enters into securities lending transactions, whereby securities owned by SBCERA are loaned on a short-term basis to various banks and brokers. State statutes do not prohibit SBCERA from participating in securities lending transactions and SBCERA, in conjunction with the San Bernardino County Treasurer-Tax Collector, has authorized State Street Bank and Trust Company (State Street), pursuant to a Second Amendment to the Custodian Agreement, to act as agent in lending the securities to broker-dealers and banks pursuant to a formal loan agreement. The types of securities loaned are U.S. Government and Agency, Domestic Equity, Domestic Fixed Income, International Equity and International Fixed Income securities.

During the year ended June 30, 1999, State Street loaned, on behalf of SBCERA, the securities held by State Street as custodian and received cash, securities issued or guaranteed by the United States Government and irrevocable bank letters of credit as collateral. State Street did not have the ability to pledge or sell collateral securities absent a borrower default. Borrowers were required to deliver collateral for each loan equal to 103% and 105% of the fair value of the loaned domestic and non-domestic securities, respectively.

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

2. CASH AND INVESTMENTS - Continued

SECURITIES LENDING - CONTINUED

SBCERA did not impose any restrictions during the fiscal year on the amount of the loans that State Street made on its behalf. All investments of cash collateral were the account and risk of SBCERA, and State Street indemnified SBCERA by agreeing to purchase replacement securities or return the cash collateral in the event the borrower failed to return the loaned security or pay distributions thereon. There were no such failures by any borrowers to return loaned securities or pay distributions thereon during the fiscal year. Moreover, there were no losses during the fiscal year resulting from a default of the borrowers or State Street.

During the year ended June 30, 1999, SBCERA and the borrowers maintained the right to terminate all securities lending transactions on demand. The cash collateral received on each loan was invested, together with the cash collateral of other qualified tax-exempt plan lenders, in a collective external investment pool. The average duration of such external investment pools as of June 30, 1999 was 68 days with an average weighted maturity of 175 days. Because the loans were terminable at will, their duration did not generally match the duration of the investments made with cash collateral.

On June 30, 1999, SBCERA had no credit risk exposure to borrowers. The collateral held and the market value of securities on loan for SBCERA as of June 30, 1999 was \$427,858,000 and \$417,373,000, respectively. As of June 30, 1999, securities lending transactions collateralized by securities collateral, letter of credit collateral and tri-party collateral in the amounts of \$430,000, \$4,859,000 and \$12,151,000, respectively, have not been reported as assets and liabilities in the accompanying balance sheet.

DERIVATIVES

SBCERA uses financial instruments such as derivatives and similar transactions to hedge its exposure to certain risks. The financial instruments are valued at fair value and, as such, income and losses are recognized daily based on changes in their fair value. The use of these financial instruments does expose the Plan to the risk of dealing with financial counter-parties and to market risk associated with a possible adverse change in interest rates and currency movement. As of June 30, 1999, the value of the significant financial instruments used include \$48,159,000 in mortgage-backed securities and \$276,888,000 in mortgage-backed investment pools and index funds. These are included in U.S. government securities, corporate bonds, and domestic common and preferred stock in the accompanying balance sheet as of June 30, 1999.

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

3. INTERFUND TRANSACTIONS

Due From/To Other Funds at June 30, 1999 are as follows (in thousands):

	Due From Other Funds	Due To Other Funds
<u>General Fund</u>	<u>\$ 14,929</u>	<u>\$ 8,351</u>
<u>Special Revenue Funds</u>		
Transportation	154	31
County Free Library	-	58
Economic and Community Development	25	144
Aging and Adult Services	440	304
Jobs and Employment Services	-	18
Micrographics Fees	8,501	-
County Service Areas	3,059	1,003
Courthouse Temporary Construction	12	-
Flood Control District	262	87
Fire Protection Districts	1,267	921
Park and Recreation Districts	94	11
Tobacco Tax Program	49	-
Joint Powers Authorities	3	-
Special Aviation	169	-
Sheriff's Special Projects	212	472
Special Transportation	141	38
Other Special Revenue	587	53
Total Special Revenue Funds	<u>14,975</u>	<u>3,140</u>
<u>Capital Projects Funds</u>		
Capital Improvements	4,198	2,859
County Service Areas	36	37
Fire Protection Districts	1	-
Total Capital Projects Funds	<u>4,235</u>	<u>2,896</u>

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

3. INTERFUND TRANSACTIONS - Continued

	<u>Due From Other Funds</u>	<u>Due To Other Funds</u>
<u>Enterprise Funds</u>		
Medical Center	1,441	19,623
Crestline Sanitation District	97	8
County Service Areas	270	252
Fire Protection Districts - Ambulance	5	223
Waste Systems Division	178	491
Ultrascreen Theater	5	-
Total Enterprise Funds	<u>1,996</u>	<u>20,597</u>
<u>Internal Service Funds</u>		
General Services Group	52	1
Telephone Services	479	-
Computer Operations	269	38
Vehicle Services	56	94
Risk Management	501	373
Flood Control Equipment	39	10
Total Internal Service Funds	<u>1,396</u>	<u>516</u>
<u>Expendable Trust Funds</u>		
Law Library	14	-
Barstow Cemetery Endowment Care Fund	4	-
Total Expendable Trust Funds	<u>18</u>	<u>-</u>
<u>Investment Trust Fund</u>	<u>9,069</u>	<u>3,674</u>
<u>Pension Trust Fund</u>	<u>49</u>	<u>41</u>
<u>Agency Funds</u>		
Special Assessment Funds	38	-
Other Agency Funds	22,299	29,789
Total Agency Funds	<u>22,337</u>	<u>29,789</u>
Total All Funds	<u><u>\$ 69,004</u></u>	<u><u>\$ 69,004</u></u>

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

3. INTERFUND TRANSACTIONS - Continued

Advances To/From Other Funds at June 30, 1999 are as follows (in thousands):

	Advances To Other Funds	Advances From Other Funds
<u>General Fund</u>	<u>\$ 775</u>	<u>\$ -</u>
<u>Special Revenue Funds</u>		
Transportation	300	-
Aging and Adult Services	-	250
County Service Areas	3	-
Flood Control District	-	1,628
Sheriff's Special Projects	-	250
Special Transportation	-	300
Total Special Revenue Funds	<u>303</u>	<u>2,428</u>
<u>Debt Service Funds - Joint Powers Authorities</u>	<u>-</u>	<u>43,547</u>
<u>Capital Projects Funds - County Service Areas</u>	<u>-</u>	<u>3</u>
<u>Enterprise Funds</u>		
Medical Center	-	3,576
Waste Systems Division	43,547	-
Ultrascreen Theater	-	500
Total Enterprise Funds	<u>43,547</u>	<u>4,076</u>
<u>Internal Service Funds</u>		
Risk Management	4,354	25
Flood Control Equipment	850	-
Total Internal Service Funds	<u>5,204</u>	<u>25</u>
<u>Agency Funds - Other Agency Funds</u>	<u>250</u>	<u>-</u>
Total All Funds	<u><u>\$ 50,079</u></u>	<u><u>\$ 50,079</u></u>

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

3. INTERFUND TRANSACTIONS - Continued

Operating Transfers To/From Other Funds for the year ended June 30, 1999 are as follows (in thousands):

	Operating Transfers To Other Funds	Operating Transfers From Other Funds
<u>General Fund</u>	<u>\$ 30,828</u>	<u>\$ 10,111</u>
<u>Special Revenue Funds</u>		
Economic and Community Development	1,167	-
County Service Areas	446	1,733
Courthouse Temporary Construction	1,905	-
Criminal Justice Temporary Construction	2,200	-
Fire Protection Districts	848	720
Joint Powers Authorities	12,956	54
Special Aviation	-	1,683
Other Special Revenue	-	435
Total Special Revenue Funds	<u>19,522</u>	<u>4,625</u>
<u>Debt Service Funds - Joint Powers Authorities</u>	<u>5,563</u>	<u>38,610</u>
<u>Capital Projects Funds</u>		
Capital Improvements	-	3,489
Joint Powers Authorities	-	1
County Service Areas	-	641
Fire Protection Districts	-	40
Total Capital Projects Funds	<u>-</u>	<u>4,171</u>
<u>Enterprise Funds</u>		
Medical Center	-	458
County Service Areas	651	153
Fire Protection Districts - Ambulance	943	-
Waste Systems Division	4,999	2,878
Ultrascreen Theater	-	600
Other Enterprise	-	900
Total Enterprise Funds	<u>6,593</u>	<u>4,989</u>
Total All Funds	<u>\$ 62,506</u>	<u>\$ 62,506</u>

Residual equity transfers are nonrecurring or non-routine transfers of equity between funds. In Governmental Funds, residual equity transfers are reported as additions to or deductions from the beginning fund balance. In Proprietary Funds they are reported as additions to contributed capital, or as reductions of either retained earnings or contributed capital. \$175,599,000 pertaining to the Medical Center was transferred out of Governmental Funds as of July 1, 1998 (see Note 14).

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

4. RESTRICTED CASH AND CASH EQUIVALENTS

Cash and cash equivalents that are restricted by legal or contractual requirements at June 30, 1999 are comprised of the following:

General Fund

The General Fund has restricted cash and cash equivalents in the amount of \$202,250,000 for the repayment of the Tax and Revenue Anticipation Notes ("TRANS"), and the interest thereon due September 30, 1999.

Special Revenue Funds

Flood Control District:

The Flood Control District has set aside \$38,000 of cash and cash equivalents to be used for the construction of the Day Creek Project.

Enterprise Funds

Medical Center

Restricted cash and cash equivalents of \$23,107,000 represent funds set aside for construction costs and debt service payments.

Waste Systems Division:

Restricted cash and cash equivalents of \$4,115,000 represent funds set aside for a waste water treatment facility, groundwater detection, treatment and remediation, and for State mandated site closure and maintenance costs.

5. FIXED ASSETS

The following is a summary of changes in fixed assets of the General Fixed Assets Account Group by class for the year ended June 30, 1999 (in thousands):

	<u>July 1, 1998</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 1999</u>
Land	\$ 69,261	\$ 1,465	\$ -	\$ 70,726
Improvements to Land	83,495	7,218	-	90,713
Structures and Improvements	366,542	22,433	-	388,975
Equipment	94,627	17,894	5,725	106,796
Construction in Progress	537,478	11,384	502,466	46,396
Total	<u>\$ 1,151,403</u>	<u>\$ 60,394</u>	<u>\$ 508,191</u>	<u>\$ 703,606</u>

Construction in Progress consists of the following projects (in thousands):

Chino Airport Construction	\$ 34,567
Other various projects	11,829
Total	<u>\$ 46,396</u>

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

5. **FIXED ASSETS - Continued**

The following is a summary of Proprietary Fund fixed assets by class as of June 30, 1999 (in thousands):

	<u>Enterprise</u>	<u>Internal Service</u>
Land	\$ 59,143	\$ 396
Improvements to Land	108,534	352
Structures and Improvements	557,339	3,949
Equipment	66,390	48,975
Construction in Progress	24,394	1,530
Total	815,800	55,202
Less: Accumulated Depreciation	88,223	40,316
Net	<u>\$ 727,577</u>	<u>\$ 14,886</u>

Construction in Progress for the Enterprise Funds consists of the following projects (in thousands):

Solid Waste Landfills	\$ 20,587
Other various projects	3,807
Total	<u>\$ 24,394</u>

6. **SELF-INSURANCE**

The County has self-insurance programs for public liability, property damage, unemployment insurance, employee dental insurance, hospital and medical malpractice liability and workers' compensation claims. Public liability claims are self-insured for up to \$500,000 per occurrence. Excess insurance coverage up to \$25 million is provided through a Risk Pool Agreement with California State Association of Counties (CSAC) Excess Insurance Authority ("EIA") Liability Program II. Workers' compensation claims are self-insured up to \$1 million per occurrence and covered by an independent carrier for the balance up to \$2 million for employer's liability and for workers' compensation statutory liability. Property damage claims are self-insured on an occurrence basis up to \$25,000 and insured by the CSAC EIA Property Programs I and II.

The County supplements its self-insurance for medical malpractice claims with an insurance policy that provides annual coverage on an occurrence basis with deductibles of \$1,000,000 for each claim and \$5,000,000 for total annual claims. Maximum coverage under the policy is \$10 million per occurrence with an additional \$15 million in limits provided by the CSAC EIA General Liability II Program.

The activities related to such programs are accounted for in the Risk Management Fund (an Internal Service Fund) except for unemployment insurance and employee dental insurance which are accounted for in the General Fund. The liabilities included in the Risk Management Fund are based upon the results of actuarial studies and include amounts for claims incurred but not reported and allocated loss adjustment expense. The liabilities for these claims are reported using a discounted rate of 5.5%.

The County has an investment agreement with National Westminster Bank to finance the self-insured general liability, automobile liability, workers' compensation and medical malpractice programs. Quarterly disbursements are received by the County for fund reserves and payment of claims. The County's investment in the agreements totaled \$31,189,000 at June 30, 1999.

The claims liability of \$50,615,000 reported at June 30, 1999 is based on the requirements of GASB Statement No. 10, Accounting and Financial Reporting for Risk Financing and Related Insurance Issues, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

6. SELF-INSURANCE - Continued

Changes in the claims liability amount in fiscal years 1998 and 1999 were (in thousands):

<u>Fiscal Year</u>	<u>Beginning of Fiscal Year Liability</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claims Payments</u>	<u>Balance at Fiscal Year-end</u>
1997-98	\$ 62,668	\$ 5,379	\$ (19,073)	\$ 48,974
1998-99	48,974	19,339	(17,698)	50,615

7. LONG-TERM DEBT

The following schedule represents changes in the General Long-Term Debt Account Group for the year ended June 30, 1999 (in thousands):

	<u>Balance July 1, 1998</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 1999</u>
Estimated Liability for Litigation and Self-Insured Claims	\$ 1,197	\$ -	\$ -	\$ 1,197
Employee Compensated Absences	62,727	7,696	-	70,423
Bonds and Notes Payable	1,580,081	-	738,325	841,756
Capital Lease Obligations	2,214	848	1,283	1,779
Other Long-Term Liabilities	1,279	-	853	426
Total General Long-Term Debt	<u>\$ 1,647,498</u>	<u>\$ 8,544</u>	<u>\$ 740,461</u>	<u>\$ 915,581</u>

Other Long-Term Liabilities include \$256,000 of Special Districts and other Loans Payable and \$170,000 of rebatable arbitrage earnings. The United States Treasury's Rebate Regulations, issued May 12, 1989, state that excess investment earnings (calculated in accordance with the regulations) must be submitted to the federal government at the end of each installment computation period (being five bond years). In accordance with each trust agreement, the trustee transfers from the Earnings Funds to the Rebate Fund, for purposes of ultimate rebate to the United States, an amount equal to the Excess Investment Earnings. This calculation is performed every bond year.

A summary of bonds and notes payable recorded in the General Long-Term Debt Account Group and payable from Debt Service Funds is as follows (in thousands):

<u>Certificates of Participation</u>	<u>Interest Rates (%)</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Original Issue Amount</u>	<u>Outstanding as of 6-30-99</u>
Government Center/Law & Justice	3.00 to 6.00	01-15-92	07-01-16	\$ 89,905	\$ 74,365
Equipment Financing Project	5.00 to 7.25	03-01-92	03-01-02	21,305	7,880
West Valley Detention Center	3.50 to 6.50	05-01-92	10-15-18	117,770	104,300
Sheriff's Facilities Project	4.00 to 6.00	12-01-93	04-01-01	13,005	3,760
Glen Helen Blockbuster (Series C)	VARIABLE	12-01-94	03-01-24	7,380	6,695
Glen Helen Blockbuster (Series D)	VARIABLE	12-06-95	03-01-24	16,510	15,530
Glen Helen Blockbuster (Series E)	VARIABLE	12-06-95	03-01-24	4,430	4,050
Capital Improvement Refinancing (1996)	VARIABLE	06-21-96	11-01-25	9,200	9,200
County Center Refinancing (1996)	VARIABLE	07-11-96	07-01-15	39,600	38,100
Public Improvement Project (1997)	3.85 to 5.00	10-01-97	10-01-25	17,790	17,475
Subtotal					<u>281,355</u>

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

7. LONG-TERM DEBT - Continued

	<u>Interest Rates (%)</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Original Issue Amount</u>	<u>Outstanding as of 6-30-99</u>
Revenue Bonds					
Pension Obligation (1995)	5.68 to 7.72	11-22-95	08-01-21	386,266	378,381
Landfill Closure Financing Project	6.04 to 7.55	06-01-96	02-01-03	25,390	17,020
Landfill Improvement Financing Project	5.65 to 6.00	07-01-96	08-01-16	90,000	90,000
Public Capital Improvement (1997)	8.30	08-28-97	09-02-00	75,000	75,000
Subtotal					560,401
TOTAL					<u>\$ 841,756</u>

A summary of bonds and notes payable recorded in the Enterprise Funds is as follows (in thousands):

	<u>Interest Rates (%)</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Original Issue Amount</u>	<u>Outstanding as of 6-30-99</u>
Medical Center					
Notes Payable:					
Angio Building Note	6.87	10-10-95	12-03-99	\$ 357	\$ 80
Certificates of Participation:					
Medical Center Project (Series 1994)	4.60 to 7.00	02-01-94	08-01-28	283,245	213,605
Medical Center Project (Series 1995)	4.80 to 7.00	06-01-95	08-01-22	363,265	147,565
Medical Center Project (Series 1996)	5.00 to 5.25	01-01-96	08-01-28	65,070	65,070
Medical Center Project (Series 1997)	4.30 to 4.90	09-01-97	08-01-08	121,095	121,095
Medical Center Project (Series 1998)	4.1895	10-16-98	08-01-26	176,510	176,510
					<u>723,845</u>
Less:					
Deferred Amount on Refunding					(51,581)
Discounts					(16,100)
Net Certificates of Participation					<u>656,164</u>
Subtotal					<u>656,244</u>
Crestline Sanitation District					
Notes Payable:					
Huston Creek Treatment Plant					
Effluent Storage Reservoir:	-	11-01-95	10-01-17	2,160	<u>1,691</u>
County Service Areas					
General Obligation Bonds:					
Spring Valley Lake Sewer Facilities:					
Series A	6.50 to 6.75	02-15-72	02-15-02	1,300	300
Series B	6.10 to 6.15	04-01-74	04-01-04	1,000	355
Series D	7.00 to 9.00	06-01-90	06-01-00	280	35
Helendale Sewer Facilities:					
Series A	5.00	06-01-78	06-01-98	1,550	5
Series B	7.00 to 9.00	06-01-90	06-01-00	450	65
Helendale Water Facilities:					
Series A	6.25 to 7.00	06-01-79	06-01-99	500	10
Series B	7.00	09-01-82	06-01-97	1,450	5
Series D	7.00 to 9.00	06-01-90	06-01-00	618	80

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

7. LONG-TERM DEBT - Continued

	Interest Rates (%)	Issue Date	Maturity Date	Original Issue Amount	Outstanding as of 6-30-99
County Service Areas – Cont.					
Pinion Hills Water Distribution:					
Series A	5.00	03-01-78	03-01-18	1,708	1,177
Series B	5.00	03-01-78	03-01-18	275	175
Series C	9.00 to 11.0	11-01-84	03-01-05	1,518	815
Landers Water Distribution System	5.00	06-01-79	06-01-19	1,540	1,150
Oak Hills Water Distribution Facilities	7.00	09-01-74	09-01-94	750	5
Subtotal					<u>4,177</u>
Notes Payable:					
Morongo Valley Water Facilities	4.50	05-06-64	05-06-04	50	13
Hacienda Water Facilities	5.00	07-14-67	07-14-07	114	43
Subtotal					<u>56</u>
Ultrascreen Theater					
Certificates of Participation:					
Capital Improvement					
Financing (1996)	Variable	06-21-96	11-01-25	7,400	7,400
Total Enterprise Funds					<u>\$ 669,568</u>

Not included above, but carried in the Debt Service Fund, are \$20,000 in matured bonds payable for the Chino Civic Center Authority, a JPA that financed the Chino Library facility.

General Obligation Bonds are issued to provide funds for the acquisition and construction of major capital facilities. These bonds are backed by the full faith and credit of the County, and revenue for the retirement of such bonds is provided by ad valorem taxes on property within the jurisdiction of the governmental unit issuing the bonds.

Certificates of Participation (COP) are secured by annual lease payments payable by the County for use of the facilities constructed or acquired from the COP proceeds. The County has created nonprofit organizations and joint powers authorities to issue the Certificates. The County leases various projects from the authorities. The lease payments are used by the authorities to pay interest on, and principal of, the COPs.

The Certificates of Participation contain certain bond covenants which are deemed by the County to be duties imposed by law. The County must include the applicable lease-purchase payments due each year in its annual budget and make the necessary appropriations. The County is also covenanted to maintain certain levels of liability, property damage, casualty, rental interruption and earthquake insurance in connection with each lease-purchase agreement. The County is in compliance with all significant financial restrictions and requirements as set forth in its various debt covenants.

In prior years, the County has defeased certain Certificates of Participation by placing the proceeds of new Certificates in an irrevocable trust to provide for all future debt service payments on the old Certificates. Accordingly, the trust account assets and the liability for the defeased Certificates are not included in the County's General Purpose Financial Statements. At June 30, 1999, approximately \$577,780,000 of outstanding debt is considered defeased.

The Joint Powers Authorities have issued Revenue Bonds, with a June 30, 1999 outstanding balance of \$560,401,000, for the purpose of enabling the County to acquire certain qualified obligations (the "Obligations") to finance outstanding pension indebtedness, to provide reimbursement for the cost of land, buildings, equipment and other public capital improvements within the County. The Obligations may be in the form of assessment district bonds, community facilities district (or Mello-Roos) bonds, general obligation bonds, revenue bonds, notes, or lease-purchase agreements.

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

7. LONG-TERM DEBT - Continued

In prior years, the County has defeased certain Revenue Bonds by liquidating investments held and placing the proceeds in an irrevocable trust to provide for all future debt service payments on the Bonds. Accordingly, the trust account assets and the liability of \$40,400,000 for the defeased Bonds are not included in the County's General Purpose Financial Statements. This amount, together with the \$577,780,000 of Certificates of Participation mentioned above, totals \$618,180,000 of outstanding debt that is considered defeased.

The following is a schedule of debt service requirements to maturity as of June 30, 1999 for bonds and notes payable in the General Long-Term Debt Account Group (in thousands):

<u>Year Ending June 30,</u>	<u>Certificates of Participation</u>	<u>Revenue Bonds</u>	<u>Total</u>
2000	\$ 27,476	\$ 39,744	\$ 67,220
2001	27,211	112,881	140,092
2002	25,441	36,079	61,520
2003	22,440	37,467	59,907
2004	22,479	38,324	60,803
2005-2009	112,421	215,991	328,412
2010-2014	110,762	264,723	375,485
2015-2019	84,141	302,257	386,398
2020-2024	16,157	200,065	216,222
2025-2029	2,707	-	2,707
Subtotal	451,235	1,247,531	1,698,766
Less: Interest	169,880	687,130	857,010
Total Principal	<u>\$ 281,355</u>	<u>\$ 560,401</u>	<u>\$ 841,756</u>

The following is a schedule of debt service requirements to maturity as of June 30, 1999 for bonds and notes payable in the Enterprise Funds (in thousands):

<u>Year Ending June 30,</u>	<u>General Obligation Bonds</u>	<u>Notes Payable</u>	<u>Certificates of Participation</u>	<u>Total</u>
2000	\$ 808	\$ 199	\$ 40,268	\$ 41,275
2001	571	118	55,914	56,603
2002	570	117	55,911	56,598
2003	497	117	56,007	56,621
2004	492	118	55,996	56,606
2005-2009	1,212	561	280,852	282,625
2010-2014	1,036	540	202,716	204,292
2015-2019	909	71	203,126	204,106
2020-2024	-	-	203,643	203,643
2025-2029	-	-	202,973	202,973
Subtotal	6,095	1,841	1,357,406	1,365,342
Less: Interest	1,918	14	626,161	628,093
Total Principal	4,177	1,827	731,245	737,249
Less:				
Deferred Amount on Refunding	-	-	51,581	51,581
Discount	-	-	16,100	16,100
Total Bonds and Notes Payable	<u>\$ 4,177</u>	<u>\$ 1,827</u>	<u>\$ 663,564</u>	<u>\$ 669,568</u>

The County issues Single Family Mortgage Revenue Bonds to provide funds to purchase mortgage loans secured by first trust deeds on newly constructed and existing single family residences. Additionally, the County issues Multi-Family Mortgage Revenue Bonds to finance the construction of multi-family apartment projects in the County. These programs assist persons and families of low and moderate income within the County to afford the costs of decent, safe and sanitary housing. The bonds will be payable solely from

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

7. LONG-TERM DEBT - Continued

and secured by a pledge of payment received on the acquired mortgage loans, certain insurance with respect thereto, and other monies pledged under the bond resolution. The bonds do not represent a liability of the County and, as such, do not appear in the accompanying General Purpose Financial Statements.

The County acts as an agent for the property owners benefited by the projects financed from special assessment bond proceeds, in collecting the assessments, forwarding the collections to bondholders and initiating foreclosure proceedings, if appropriate. Special assessment bonds (\$4,354,000 at June 30, 1999) do not represent a liability of the County and, as such, do not appear in the accompanying General Purpose Financial Statements.

8. ADVANCE REFUNDINGS

MEDICAL CENTER PROJECT

The County issued Certificates of Participation dated October 22, 1998 in the amount of \$176,510,000. The County will pay a fixed rate of 4.1895% on the issued Certificates. The proceeds from the issuance were used principally to provide funds for the advance refunding of \$160,700,000 of the outstanding 1995 Certificates of Participation (the "Prior Certificates"). The Prior Certificates bear interest from 4.80 percent to 7.00 percent and mature on August 2, 2022.

The proceeds from the advance refunding of the Prior Certificates were used to purchase Government Securities, and those securities were deposited in an irrevocable trust with an escrow agent, to provide debt service until the remaining outstanding Prior Certificates mature. The advance refunding met the requirements of an in-substance defeasance and outstanding Prior Certificates were removed as a liability of the County. As of June 30, 1999 the amount of debt outstanding but removed from the County's accounting records amounted to \$160,700,000.

As a result of the advance refunding, the County has potentially reduced its debt requirements by \$23,727,000 due to a longer period of repayments. This results in an economic gain (difference between the present value of debt service payments in the old and new debt) of \$15,867,000.

9. SUBSEQUENT EVENTS

In July 1999, the County issued Tax and Revenue Anticipation Notes ("TRANS") totaling \$237,000,000 due September 29, 2000, at an interest rate of 3.75%. This issue followed the prior year issued TRANS of \$200,000,000 which was repaid September 30, 1999. The proceeds of the TRANS are intended to provide financing for 1999-2000 General Fund expenditures, including current expenditures, capital expenditures and the discharge of other obligations or indebtedness of the County. The TRANS are secured by a pledge of various monthly amounts of property taxes on the secured roll.

On November 2, 1999, the County Board of Supervisors adopted a resolution authorizing the issuance of \$100 million of Inland Empire Solid Waste Financing Authority bonds. Proceeds from the taxable variable rate demand revenue bonds will be used for improvements to various San Bernardino County landfill sites and facilities and to refund \$90 million of revenue bonds issued on July 1, 1996 (see Note 7).

Also on November 2, 1999, the County Board of Supervisors approved various actions related to the sale of the County's Ultrascreen Theater. The County expects to receive approximately \$3 million from the sale of the facility and equipment and plans to apply the proceeds to the applicable \$7.4 million outstanding debt issue.

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

10. LEASES

CAPITAL LEASES

The following is a schedule of future minimum lease payments, payable from the General Fund and certain Special Revenue Funds, Enterprise Funds and Internal Service Funds under capital leases as of June 30, 1999 (in thousands):

Year Ending June 30,	General Long-Term Debt Account Group	Enterprise Funds	Internal Service Funds
2000	\$ 992	\$ 1,434	\$ 897
2001	469	765	405
2002	336	501	137
2003	96	377	-
2004	5	261	-
Total Minimum Payments	1,898	3,338	1,439
Less: Amount Representing Interest	119	357	65
Present Value of Minimum Lease Payments	<u>\$ 1,779</u>	<u>\$ 2,981</u>	<u>\$ 1,374</u>

The following is a schedule of property under capital leases by major classes at June 30, 1999 (in thousands):

	General Fixed Assets Account Group	Enterprise Funds	Internal Service Funds
Land, Structures and Improvements	\$ -	\$ 6,245	\$ -
Equipment	5,972	327	7,428
Subtotal	5,972	6,572	7,428
Less: Accumulated Amortization	-	3,470	6,135
Total	<u>\$ 5,972</u>	<u>\$ 3,102</u>	<u>\$ 1,293</u>

OPERATING LEASES

The following is a schedule by years of future minimum rental payments, principally for the General Fund, required under operating leases entered into by the County that have initial or remaining non-cancelable lease terms in excess of one year as of June 30, 1999 (in thousands):

Year Ending June 30,	
2000	\$ 17,431
2001	17,338
2002	15,312
2003	14,521
2004	13,275
After 2004	47,635
Total Minimum Payments	<u>\$ 125,512</u>

Rental expense was \$15,141,000, principally in the General Fund, for the year ended June 30, 1999.

11. CONTRIBUTED CAPITAL

During Fiscal Year 1998-99 Medical Center contributed capital increased \$1,083,000 (see Note 14). There were no additional changes to contributed capital in any other Enterprise or Internal Service funds.

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

12. RETAINED DEFICITS OF INDIVIDUAL FUNDS

ENTERPRISE FUNDS

The Medical Center retained deficit of \$26,837,000 is expected to be eliminated in future years through future rate increases and/or possible contributions from the General Fund.

The Waste Systems Division retained deficit of \$45,893,000 is expected to be eliminated in future years through rate increases and non-operating interest earnings on investments.

The Ultrascreen Theater retained deficit of \$1,609,000 is not expected to improve in fiscal year 1999-2000. The County plans to sell the Ultrascreen Theater (see Note 9). Even with the sale, an operating transfer from the General Fund may be necessary to cover the retained deficit.

INTERNAL SERVICE FUNDS

The Risk Management retained deficit of \$3,707,000 is anticipated to be eliminated in subsequent years through rate increases.

13. RESERVED AND DESIGNATED FUND BALANCES

Fund balances which are not available for appropriation at June 30, 1999 are reserved or designated for the following purposes (in thousands):

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Pension Investment and Expendable Trust</u>
Reserved:					
Encumbrances	\$ 14,233	\$ 14,597	\$ -	\$ 2,046	\$ -
Prepaid Items	498	33	-	-	-
Pension and Other Benefits	-	-	-	-	3,112,497
Investment Pool Participants	-	-	-	-	857,870
Advances to Other Funds	775	303	-	-	-
Debt Service	-	-	198,588	-	-
Inventories	1,033	613	-	-	-
Endowments	-	-	-	-	447
Revolving Fund Cash	375	22	-	-	-
Revolving Fund for County Service Area Loans	500	-	-	-	-
Deposits with Others	-	131	-	-	-
Reserved Fund Balance	<u>\$ 17,414</u>	<u>\$ 15,699</u>	<u>\$ 198,588</u>	<u>\$ 2,046</u>	<u>\$ 3,970,814</u>
			<u>General</u>	<u>Special Revenue</u>	
Designated:					
Economic Uncertainty			\$ 11,428	\$ -	
Subsequent Years' Expenditures			10,331	8,501	
Medical Center Debt Service			11,532	-	
Leaseback Security			7,300	-	
Justice Facilities			5,212	-	
West Valley Maximum Security			587	-	
Designated Fund Balance			<u>\$ 46,390</u>	<u>\$ 8,501</u>	

Deposits with others primarily consist of cash held in banks for special activities of Park Districts.

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

13. RESERVED AND DESIGNATED FUND BALANCES – Continued

Designations represent funds earmarked for the specific purposes indicated and are tentative plans of the County. Such plans are subject to change and may not result in expenditures for the indicated purpose.

Retained earnings which are not available at June 30, 1999 are reserved for the following purposes (in thousands):

	<u>Enterprise</u>	<u>Internal Service</u>
Reserved:		
Site Closure and Maintenance	\$ 43,139	\$ -
Groundwater Detection Monitoring and Remediation	2,229	-
Vehicle/Equipment Replacement	-	7,439
Capital Improvements	-	535
Total	<u>\$ 45,368</u>	<u>\$ 7,974</u>

14. COMPLETION OF MEDICAL CENTER

During fiscal year 1998-99, the County completed the Arrowhead Regional Medical Center (Medical Center) project. The Medical Center is classified as a Level II trauma center with eight trauma bays and four additional "swing" trauma rooms that can be used during an emergency. In addition, the Medical Center provides 373 patient beds and has 24 private treatment rooms for diagnosis and treatment of urgent care patients.

In 1991, the County Board of Supervisors approved the construction and financing plan of the Medical Center project. Inland Empire Public Facilities Corporation financed the project through the issuance of Certificates of Participation. Accordingly, during construction, the Medical Center's project construction costs, bond issues, and related transactions were reported as part of the County's governmental funds and account groups. During the year, the Medical Center project assets and liabilities were contributed to the Medical Center Enterprise Fund as follows (in thousands):

<u>Fund/Account Group</u>	<u>Assets</u>	<u>Liabilities</u>
Debt Service	\$ 118,818	\$ -
Capital Projects	61,624	4,843
General Fixed Assets	500,981	-
General Long-Term Debt	-	675,580
Total	<u>\$ 681,423</u>	<u>\$ 680,423</u>

The assets and liabilities contributed by the governmental funds are reported as residual equity transfers and total \$175,599 at June 30, 1999.

The difference between contributed assets and liabilities of approximately \$1 million has been reported as contributed capital (see Note 11). Senate Bill 1732 was passed by the California Legislature and signed into law in October 1998. The law permits qualifying Medical Centers to receive reimbursement, in addition to their Medi-Cal contract reimbursement, for a portion of the debt service of qualified Projects. The Medical Center expects to receive proceeds equal to 50% of the total debt service costs under SB 1732.

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

15. RECONCILIATION OF BUDGETARY BASIS TO GAAP BASIS

The Annual County Budget is prepared, approved and adopted in accordance with provisions of the County Budget Act. In preparing the budget, the County utilizes a basis of accounting which is different from the basis prescribed by generally accepted accounting principles ("GAAP"). The accompanying Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual on Budgetary Basis - General Fund, certain Special Revenue Funds, and certain Capital Projects Funds presents comparisons of the legally adopted budget (see Note 1) with actual data on a budgetary basis. The following adjustments are necessary to provide a meaningful comparison of the actual results of operation with the budget (in thousands):

	<u>General</u>	<u>Special Revenue</u>	<u>Capital Projects</u>
Fund balance - budgetary basis	\$ 65,969	\$ 87,094	\$ 580
Outstanding encumbrances for budgeted funds	14,233	14,597	2,046
Fund balance of non-budgeted funds	-	1,772	10,002
Fund balance - GAAP basis	<u>\$ 80,202</u>	<u>\$ 103,463</u>	<u>\$ 12,628</u>

16. MEDICARE AND MEDI-CAL PROGRAMS

The Medical Center provides services to eligible patients under Medi-Cal and Medicare programs. For the year ended June 30, 1999, the Medi-Cal program represented 46% and the Medicare program represented approximately 12% of the Medical Center's net patient service revenues. Medi-Cal inpatient services are reimbursed at a contractually agreed-upon per diem rate and outpatient services are reimbursed under a cost-reimbursement methodology. Medicare inpatient services are reimbursed based upon pre-established rates for diagnostic-related groups. Outpatient services and defined capital and medical education costs related to Medicare beneficiaries are paid based on a cost-reimbursement methodology. Final reimbursement is determined as a result of audits by the intermediary of annual cost reports submitted by the Medical Center. Reports on the results of such audits have been received through June 30, 1998 for Medicare and Medi-Cal, respectively. Adjustments as a result of such audits are recorded in the year the amount can be determined.

17. COMMITMENTS AND CONTINGENCIES

The County has been named as a defendant in numerous lawsuits and claims arising in the normal course of operations. In the aggregate, these claims seek monetary damages in significant amounts. To the extent the outcome of such litigation has been determined to result in probable loss to the County, such loss has been accrued in the accompanying General Purpose Financial Statements. In the opinion of County management and County Counsel, the ultimate outcome of the remaining claims cannot be determined at this time.

The County recognizes as revenue, grant moneys received as reimbursement for costs incurred in certain Federal and State programs it administers. Although the County's grant programs are being audited through June 30, 1999 in accordance with the provisions of the Single Audit Act of 1996, these programs are still subject to financial and compliance audits and resolution of previously identified questioned costs. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

A California Supreme Court ruling on a Ventura County case changed the retirement benefit calculations for pension plans operating under the California County Retirement Act of 1937. The ruling requires that "final compensation" and "compensation earnable" be recalculated as defined by California Government Code Sections 31462.1 and 31461, respectively. As discussed in Note 20, management of SBCERA has elected to recognize a liability totaling \$230,478,000 as a result of this ruling. Currently, SBCERA management has not finalized a plan to fund the liability. Accordingly, the financial impact to the County, if any, is unknown at this time. In addition, pending lawsuits resulting from this ruling may further change

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

17. COMMITMENTS AND CONTINGENCIES – Continued

retirement contributions and benefits. However, the impact of such changes, if any, cannot be determined at this time.

The County has entered into several contractual agreements for the construction and/or improvement of several capital projects. These commitments include \$1,959,000 for various projects of the Capital Improvements Fund.

18. SEGMENT INFORMATION

The County has seven Enterprise Fund segments that provide medical, sanitation, water, ambulance, solid waste management services and various other miscellaneous services. Segment information, as of and for the year ended June 30, 1999, is as follows (in thousands):

	Medical Center	Crestline Sanitation District	County Service Areas	Fire Protection Districts- Ambulance
Operating revenues	\$ 178,074	\$ 1,385	\$ 7,026	\$ 878
Tax revenue	-	801	3,207	-
Grant revenue	-	124	256	-
Depreciation and amortization expense	8,542	568	2,226	106
Operating income (loss)	(17,734)	(694)	(3,449)	677
Operating transfers to other funds	-	-	(651)	(943)
Operating transfers from other funds	458	-	153	-
Net income (loss)	(24,306)	356	60	(334)
Property:				
Additions	586,737	2,683	3,262	61
Deletions	35,536	2,200	1,970	-
Net working capital	61,238	4,627	14,002	475
Total assets	733,785	15,330	61,817	974
Long-term liabilities:				
Advances from other funds	3,576	-	-	-
Bonds and notes payable	656,244	1,691	4,233	-
Capital lease obligations	2,506	-	435	-
Employee compensated absences	4,813	100	-	-
Estimated liability for closure/post closure care costs	-	-	-	-
Current capital contributions and transfers	1,083	-	-	-
Total fund equity	13,730	13,495	56,561	751

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

18. SEGMENT INFORMATION – Continued

	Waste Systems Division	Ultrascreen Theater	Other Enterprise	Totals
Operating revenues	\$ 42,394	\$ -	\$ 95	\$ 229,852
Tax revenue	-	-	-	4,008
Grant revenue	-	-	-	380
Depreciation and amortization expense	6,007	504	-	17,953
Operating income (loss)	(43,536)	(1,687)	(1,278)	(67,701)
Operating transfers to other funds	(4,999)	-	-	(6,593)
Operating transfers from other funds	2,878	600	900	4,989
Net income (loss)	(44,649)	(1,475)	8	(70,340)
Property:				
Additions	39,909	-	-	632,652
Deletions	17,919	-	-	57,625
Net working capital	3,520	(64)	179	83,977
Total assets	139,771	6,405	181	958,263
Long-term liabilities:				
Advances from other funds	-	500	-	4,076
Bonds and notes payable	-	7,400	-	669,568
Capital lease obligations	40	-	-	2,981
Employee compensated absences	148	-	1	5,062
Estimated liability for closure/post closure care costs	172,981	-	-	172,981
Current capital contributions and transfers	-	-	-	1,083
Total fund equity (deficit)	(42,306)	(1,609)	178	40,800

19. CLOSURE AND POSTCLOSURE CARE COSTS

State Financial Assurance Mechanism regulations require landfill operators to set aside funds, or provide alternative funding mechanisms, to fund the closure and postclosure maintenance of landfills. The funding must be completed prior to the final date of closure. These regulations apply only to those landfills operating prior to 1989. The closure and postclosure care costs of other landfills not subject to these State regulations is funded separately in the Site Closure and Maintenance Fund.

Closure and postclosure care costs include, but are not limited to, such items as final cover, groundwater monitoring, well installations and landfill gas monitoring systems.

The twenty (20) landfills listed below (with their estimated remaining lives shown in parenthesis) are those currently subject to the State regulations:

Apple Valley (Inactive)	Lenwood-Hinkley (Inactive)	Phelan (Inactive)
Baker (Inactive)	Lucerne Valley (Inactive)	San Timoteo (26)
Barstow (31)	Mid-Valley (26)	Trona-Argus (Inactive)
Big Bear (3)	Milliken (Inactive)	Twentynine Palms (Inactive)
Colton (5)	Morongo Valley (Inactive)	Victorville (28+)
Hesperia (Inactive)	Needles (Inactive)	Yermo (Inactive)
Landers (28+)	Newberry Springs (Inactive)	

The landfill closure and postclosure care cost estimate of \$102,647,000 and \$155,348,000, respectively, are based upon the most recently submitted Closure/Postclosure Maintenance Plan documents filed with

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

19. CLOSURE AND POSTCLOSURE CARE COSTS – Continued

the State and Federal permitting agencies. If, at some future date, these closure cost estimates are adjusted (due to changes in inflation, technology, regulations, etc.), the County is required to make corresponding changes in the amount of funds deposited for closure.

Each year a portion of each landfill's estimated closure and postclosure cost is recognized as an expense and liability based upon the amount of capacity used during the year. As of June 30, 1999, the cumulative liability recorded by the County based upon individual landfill capacity usage was \$204,456,000. The remaining \$53,539,000 of estimated closure and postclosure costs will be recorded and funded as landfill capacity is used. Closure and postclosure related expenditures of \$31,475,000 have been paid which reduced the landfill closure and postclosure liability to \$172,981,000 at June 30, 1999.

The County has restricted cash and cash equivalents for the payment of closure care costs in the amount of \$39,661,000, of which \$4,115,000 is shown on the Waste Systems Division Enterprise Fund as restricted cash and cash equivalents and the remaining balance of \$35,546,000 is included with investments on the Joint Powers Authorities Debt Service Fund.

Current State regulations allow public agencies to demonstrate financial assurance for postclosure maintenance costs through a "Pledge of Revenue" mechanism. This mechanism allows agencies to pledge a reliable future revenue source to fund the required postclosure maintenance at each landfill site for thirty years after landfill closure. The County has pledged a portion of its future tipping fees and investment earnings from the Waste Systems Division Enterprise Funds to fund these costs.

20. RETIREMENT PLAN

PLAN DESCRIPTION

The SBCERA is a cost-sharing multiple-employer defined benefit pension plan (the "Plan") operating under the California County Employees Retirement Act of 1937 ("1937 Act"). It provides retirement, death, and disability benefits to members. Although legally established as a single employer plan, the City of Big Bear Lake, the City of Chino Hills, the California State Association of Counties, the San Bernardino County Law Library, Crest Forest Fire Protection District, Mojave Desert Air Quality Management District (MDAQMD) and the South Coast Air Quality Management District (the "AQMD"), were later included, along with the County of San Bernardino (the "County"), and are collectively referred to as the "Participating Members." The plan is governed by the San Bernardino Board of Retirement under the 1937 Act. Employees become eligible for membership on their first day of regular employment and become fully vested after 5 years. SBCERA issues a stand-alone financial report, which may be obtained by contacting the Board of Retirement, 195 North Arrowhead Avenue, San Bernardino, California 92415-0014.

FUNDING POLICY

Participating members are required by statute (Sections 31621, 31621.2 and 31639.25 of the California Government Code) to contribute a percentage of covered salary based on certain actuarial assumptions and their age at entry into the Plan. Employee contribution rates vary according to age and classification (general or safety). Members are required to contribute 7.11% - 10.58% of their annual covered salary of which the County pays approximately 7%. Employers are required to contribute 6.67% - 14.46% of the current year covered payroll. For 1999, the County's annual pension cost of \$48,667,000 was equal to the County's required and actual contributions. Employee contribution rates are established and may be amended pursuant to Articles 6 and 6.8 of the 1937 Act. Employer rates are determined pursuant to Section 31453 of the 1937 Act.

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

20. RETIREMENT PLAN - Continued

The following table shows the County's required contributions and the percentage contributed, for the current year and each of the two preceding years (in thousands):

<u>Year Ended June 30,</u>	<u>Annual Pension Cost</u>	<u>Percentage Contributed</u>
1997	\$72,577	100%
1998	60,014	100%
1999	48,667	100%

The County, along with the AQMD, issued Pension Obligation Refunding Bonds (the "Bonds") in November 1995 with an aggregate amount of \$420,527,000. These Bonds were issued to allow the County and the AQMD to refinance each of their unfunded accrued actuarial liabilities with respect to retirement benefits for their respective employees. The Bonds are the obligations of the employers participating in the Plan and the assets of the Plan do not secure the Bonds. The County's portion of the bond issuance was \$386,266,000. The current amount outstanding at June 30, 1999 is \$378,381,000 (see Note 7).

In April 1998 and February 1999, SBCERA was named as a defendant in two lawsuits filed in the Superior Court of California, County of San Bernardino (the "Court"), by the San Bernardino County Sheriff's Employees' Benefit Association and three retired safety officers and by the San Bernardino Public Employees Association and three retired members (collectively, the "Plaintiffs"). The Plaintiffs are seeking to force the SBCERA Board of Retirement to recalculate "final compensation" as it is defined in Government Code Section 31462.1 and "compensation earnable" as defined in Government Code Section 31461, in accordance with the California Supreme Court Ventura decision, and to recalculate the resulting pensions of retired members, including beneficiaries, who were receiving pension payments on or after October 1, 1994, both prospectively and retroactive to that date. This recalculation would result in increased employer and employee contributions to the Plan and increased benefits and refunds paid to participants and beneficiaries. Similar litigation has also been filed against several of the other 1937 Act pension funds. A motion to coordinate all of the litigation, including the above mentioned cases in one superior court has been granted and a Superior Court Judge and the County of San Francisco was appointed by the Judicial Council to decide these cases. The Board of Retirement has authorized its legal counsel to vigorously contest this case. In addition, the Board of Retirement has also authorized its legal counsel to oppose the motion for coordination. Management of SBCERA believes, based in part on discussions with legal counsel, that the likelihood of an unfavorable outcome is high. Based on calculations made by SBCERA's actuary, and assuming various alternative findings by the Court, the liability associated with this matter is estimated to be approximately \$230,478,000 as of June 30, 1999. A provision for this loss contingency that may result is included in the accompanying financial statements of the Pension Trust.

NOTES TO THE GENERAL PURPOSE FINANCIAL STATEMENTS

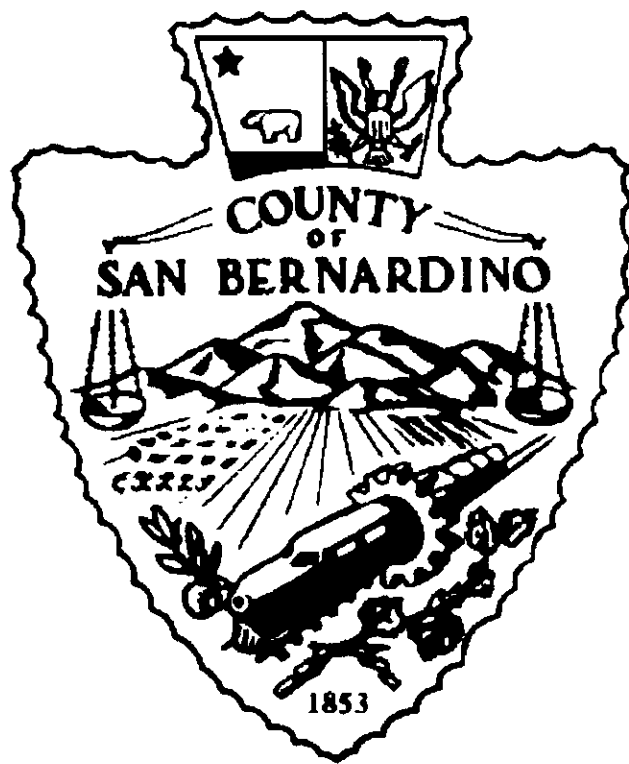
21. RESTATEMENT OF RETAINED EARNINGS

WASTE SYSTEMS DIVISION

Prior to July 1, 1998, Waste Systems Division Enterprise Fund did not properly reduce the estimated liability for closure/postclosure care costs for items paid that had not yet been approved by the California Integrated Waste Management Board (CIWMB). The Waste Systems Division corrected this error during the fiscal year ended June 30, 1999.

The effect of this adjustment on retained earnings at June 30, 1998 is as follows (in thousands):

		<u>Enterprise</u>
Retained earnings June 30, 1998, as previously reported	\$	16,302
Adjustment to reduce estimated liability for closure/postclosure care costs		<u>13,358</u>
Retained earnings July 1, 1998, as restated	\$	<u>29,660</u>



**REQUIRED SUPPLEMENTARY INFORMATION
(UNAUDITED)**

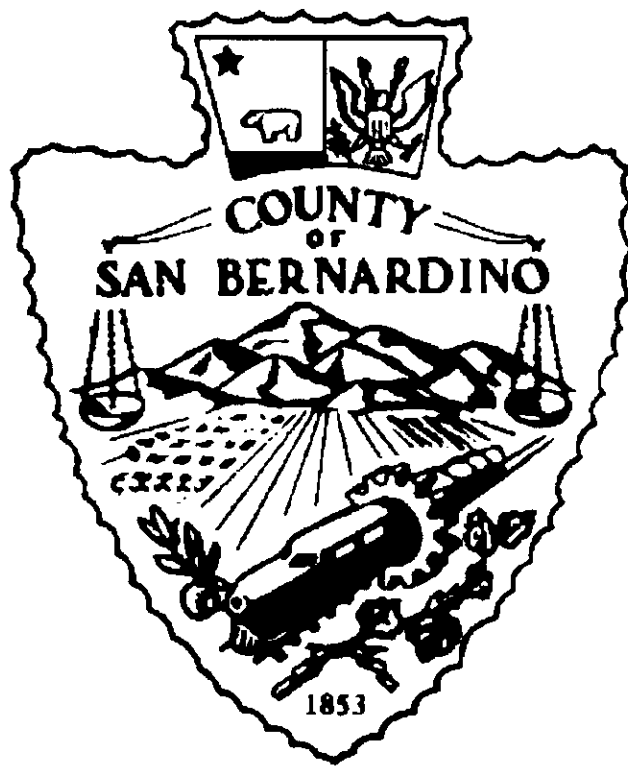
COUNTY OF SAN BERNARDINO
REQUIRED SUPPLEMENTARY INFORMATION (UNAUDITED)
JUNE 30, 1999

The County of San Bernardino began assessing mainframe applications for the purpose of Year 2000 readiness in December 1995. The County has been in the processing of fixing, replacing and testing mainframe applications and assessing networks and interfaces since fiscal year 1996-97. In fiscal year 1997-98, the County's efforts were expanded to include department systems, desktop systems, embedded chips and third-party suppliers.

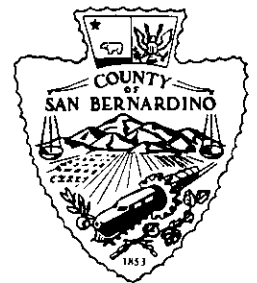
The County has completed the Awareness and Assessment stages. However, the County has an on-going awareness campaign that includes an outreach to municipalities and agencies within the County boundaries. The Awareness Campaign was recently moved from the County's Information Services Department to the Office of Emergency Services to expand outreach to the public. Remediation and Validation/Testing stages as defined in the Government Accounting Standards Board Technical Bulletin No. 98-1 are progressing. Remediation is completed on all high priority applications. Testing and Quality Assurance activities will continue through the remainder of the calendar year 1999. Some of the major system replacements are for the Payroll/Human Resources systems, Juvenile Network, the Financial Accounting System and the Property Information system. In addition, some of the major system renovations for the Year 2000 are for the Tax Collector, Auditor Property Tax Apportionment, Welfare and Sheriff's CNI/Jail Management systems. The total contracted amounts for the Year 2000 projects as of June 30, 1999 were \$1,182,525. The cost for independent contractors (programmers) is a major expense for the Year 2000 project.

The Sheriff's CNI/Jail Management System was implemented in July 1998. Juvenile Network was implemented in August 1998. Retirement, Auditor Property Tax Apportionment and Tax Collector systems were implemented in October 1998. The Payroll/Human Resources System was installed in January 1999, the Property Information System in July 1999 and the Financial Accounting System in April 1999. All these implementations were successful. In addition, the County did obtain certifications from all suppliers for the new hospital, which was opened in March 1999.

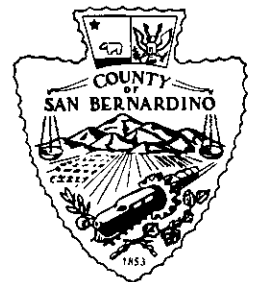
Because of the unprecedented nature of the Year 2000 issue and its effects, the success of related remediation efforts will not be fully determinable until the Year 2000 and thereafter. However, management is not aware of any issues that would prevent the remediation efforts from being successful.



COMBINING FUND AND
INDIVIDUAL ACCOUNT GROUP
FINANCIAL STATEMENTS
AND SCHEDULES



SPECIAL REVENUE FUNDS



SPECIAL REVENUE FUNDS DESCRIPTIONS

TRANSPORTATION

The Transportation Fund is responsible for the administration, planning, design, contracting, traffic management and maintenance of approximately 2,899 miles of County roads. The fund is financed principally from the State Highway User's Tax, a small share of the state sales tax, and State and Federal aid for road improvements.

COUNTY FREE LIBRARY

The County Free Library Fund provides public library services through a network of 27 branches to all of the unincorporated areas and 17 of the cities within the County. Four bookmobiles reach people who live in sparsely populated areas or who are not able to use traditional branches. The Library also operates the County Archives, the Medical Library at the County Medical Center and a documents collection service at the Library Administration building in San Bernardino. The fund is financed principally from property taxes.

ECONOMIC AND COMMUNITY DEVELOPMENT

The Economic and Community Development Fund accounts for Federal Community Development Block Grants, which are used to develop viable urban communities through the provision of decent housing, a suitable living environment, and economic opportunities for low and moderate income individuals.

AGING AND ADULT SERVICES

The Aging and Adult Services Fund accounts for services to the County's elderly through senior citizen programs financed primarily by state aid.

JOBS AND EMPLOYMENT SERVICES

The Jobs and Employment Services Fund was established to provide various job training programs to prepare youth and unskilled adults for entry into the labor force and to afford job training to economically disadvantaged individuals facing barriers to employment.

MICROGRAPHICS FEES

The Micrographics Fees Fund was established to account for the automation of record keeping systems. Revenues are derived from a portion of the County Clerk's filing fees.

COUNTY SERVICE AREAS

The County Service Areas Special Revenue Funds account for a broad range of services to remote geographical areas as well as rapidly growing communities. These funds are financed principally from property taxes.

SPECIAL REVENUE FUNDS DESCRIPTIONS - Continued

COURTHOUSE TEMPORARY CONSTRUCTION

The Courthouse Temporary Construction Fund accounts for monies to be used for the acquisition, rehabilitation, construction, and financing of courtrooms and courtroom facilities. Revenues are derived from a surcharge on parking fines, non-parking offenses, and criminal fines.

CRIMINAL JUSTICE TEMPORARY CONSTRUCTION

The Criminal Justice Temporary Construction Fund accounts for the monies to be used for improvements to criminal justice facilities. Revenues are derived from a surcharge on criminal fines.

FLOOD CONTROL DISTRICT

The Flood Control District Fund accounts for the control of flood and storm waters and for the conservation of such waters for beneficial and useful purposes to the public. The Flood Control District's primary source of funding is from property taxes.

FIRE PROTECTION DISTRICTS

The Fire Protection Districts account for the operation and maintenance of fire protection facilities. Property taxes represent the principal source of financing.

PARK AND RECREATION DISTRICTS

The Park and Recreation Districts account for the operation and maintenance of recreational facilities. Property taxes represent the principal sources of financing to the extent that service fees are not sufficient to provide such financing.

TOBACCO TAX PROGRAM

The Tobacco Tax Program, which was implemented by State Assembly Bill (AB) 75, accounts for Cigarette and Tobacco Products Surtax Funds. These funds are to be used for Hospital Services, Physician Services, and other Health Services.

JOINT POWERS AUTHORITIES

The Joint Powers Authorities Funds account for cash accumulated for the payment of all administrative costs of the authorities, incidental to the issuance of Certificates of Participation.

SPECIAL AVIATION

The Special Aviation Fund accounts for the County's airport construction projects financed principally by state and federal grants.

SPECIAL REVENUE FUNDS DESCRIPTIONS - Continued

COMMUNITY SERVICES DEPARTMENT

The Community Services Department Fund accounts for activities designed to provide nutrition, transportation, energy, and emergency food and shelter programs to the elderly and low-income residents of the County. Services are funded primarily by local, state, and federal grants and contracts.

PRESCHOOL SERVICES DEPARTMENT

The Preschool Services Department Fund administers the following programs: Headstart State Preschool, Child Development, Alternative Payment, and Child Nutrition Services. These programs are funded by the U.S. Department of Health and Human Services, and the California State Department of Education.

SHERIFF'S SPECIAL PROJECTS

Sheriff's Special Projects Fund accounts for the following functions: public gatherings -- appropriations set aside to fund Sheriff protective services for public gatherings; contract training -- represents special law enforcement training provided to the County Sheriff; asset seizures -- represents funds appropriated from drug asset seizures to be used for the purchase of non-budgeted services and equipment; High Intensity Drug Trafficking Area Program and the Regional Narcotics Task Force to enable regional cooperation and coordination in fighting major drug trafficking and surveillance of criminal and narcotics activities; and CAL-ID -- an automated criminal identification system through fingerprinting.

SPECIAL TRANSPORTATION

The Special Transportation Fund was established for the purpose of accounting for various transportation projects within the County. Funding comes from Measure I money (9½% sales tax approved by voters in November 1989).

OTHER SPECIAL REVENUE

Other Special Revenue Funds account for revenues received for various activities and programs including Fish and Game, Off-Highway Vehicle License Fees, Intergovernmental Training, County Redevelopment Agency, Industrial Development Authority, California Grazing Fees, Litter Cleanup, Survey Monument Preservation, Geothermal Energy, Hazardous Waste Awards, Glen Helen Amphitheater, Chino Open Space Project, and the Children and Families First Fund, which is required by Proposition 10.

COUNTY OF SAN BERNARDINO
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
JUNE 30, 1999 (IN THOUSANDS)

PAGE 1 OF 3

	TOTAL	TRANSPORTATION	COUNTY FREE LIBRARY	ECONOMIC AND COMMUNITY DEVELOPMENT
ASSETS				
CASH AND CASH EQUIVALENTS	\$ 100,627	\$ 9,037	\$ 159	\$ 2,325
ACCOUNTS RECEIVABLE - NET	442	-	-	-
TAXES RECEIVABLE	363	-	361	-
INTEREST RECEIVABLE	21	-	-	-
OTHER RECEIVABLES	97	-	-	-
DUE FROM OTHER FUNDS	14,975	154	-	25
DUE FROM OTHER GOVERNMENTS	4,344	-	-	-
INVENTORIES	613	128	-	-
PREPAID ITEMS	33	-	-	-
ADVANCES TO OTHER FUNDS	303	300	-	-
RESTRICTED CASH AND CASH EQUIVALENTS	38	-	-	-
OTHER ASSETS	962	-	-	-
TOTAL ASSETS	<u>\$ 122,818</u>	<u>\$ 9,619</u>	<u>\$ 520</u>	<u>\$ 2,350</u>
LIABILITIES AND FUND BALANCE				
LIABILITIES:				
ACCOUNTS PAYABLE	\$ 4,063	\$ 437	\$ -	\$ -
SALARIES AND BENEFITS PAYABLE	3,040	587	187	109
DUE TO OTHER FUNDS	3,140	31	58	144
DUE TO OTHER GOVERNMENTS	4,459	-	-	28
INTEREST PAYABLE	53	-	-	-
OTHER ACCRUED LIABILITIES	112	-	-	-
DEFERRED REVENUE	2,060	-	-	-
ADVANCES FROM OTHER FUNDS	2,428	-	-	-
TOTAL LIABILITIES	<u>19,355</u>	<u>1,055</u>	<u>245</u>	<u>281</u>
FUND BALANCE:				
RESERVED:				
RESERVED FOR ENCUMBRANCES	14,597	1,486	59	1,322
RESERVED FOR PREPAID ITEMS	33	-	-	-
RESERVED FOR ADVANCES RECEIVABLE	303	300	-	-
RESERVED FOR INVENTORIES	613	128	-	-
OTHER RESERVES	153	3	5	1
UNRESERVED:				
DESIGNATED FOR SUBSEQUENT YEARS' EXPENDITURES	8,501	-	-	-
UNDESIGNATED	79,263	6,647	211	746
TOTAL FUND BALANCE	<u>103,463</u>	<u>8,564</u>	<u>275</u>	<u>2,069</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 122,818</u>	<u>\$ 9,619</u>	<u>\$ 520</u>	<u>\$ 2,350</u>

AGING AND ADULT SERVICES	JOB AND EMPLOYMENT SERVICES	MICROGRAPHICS FEES	COUNTY SERVICE AREAS
\$ 274	\$ 6	\$ 117	\$ 11,941
-	-	-	-
-	-	-	2
-	-	-	-
-	-	83	14
440	-	8,501	3,059
1,074	910	-	391
-	-	-	-
-	-	-	-
-	-	-	3
-	-	-	-
-	-	-	-
<u>\$ 1,788</u>	<u>\$ 916</u>	<u>\$ 8,701</u>	<u>\$ 15,410</u>

\$ 654	\$ 618	\$ -	\$ 224
115	142	-	1,160
304	18	-	1,003
45	-	-	671
-	-	-	-
-	-	-	112
-	-	-	-
250	-	-	-
<u>1,368</u>	<u>778</u>	<u>-</u>	<u>3,170</u>

103	421	376	135
-	-	-	-
-	-	-	3
-	-	-	-
19	6	-	36
-	-	8,501	-
298	(289)	(176)	12,066
<u>420</u>	<u>138</u>	<u>8,701</u>	<u>12,240</u>
<u>\$ 1,788</u>	<u>\$ 916</u>	<u>\$ 8,701</u>	<u>\$ 15,410</u>

ASSETS

CASH AND CASH EQUIVALENTS
 ACCOUNTS RECEIVABLE - NET
 TAXES RECEIVABLE
 INTEREST RECEIVABLE
 OTHER RECEIVABLES
 DUE FROM OTHER FUNDS
 DUE FROM OTHER GOVERNMENTS
 INVENTORIES
 PREPAID ITEMS
 ADVANCES TO OTHER FUNDS
 RESTRICTED CASH AND CASH EQUIVALENTS
 OTHER ASSETS

TOTAL ASSETS

LIABILITIES AND FUND BALANCE**LIABILITIES:**

ACCOUNTS PAYABLE
 SALARIES AND BENEFITS PAYABLE
 DUE TO OTHER FUNDS
 DUE TO OTHER GOVERNMENTS
 INTEREST PAYABLE
 OTHER ACCRUED LIABILITIES
 DEFERRED REVENUE
 ADVANCES FROM OTHER FUNDS

TOTAL LIABILITIES

FUND BALANCE:**RESERVED:**

RESERVED FOR ENCUMBRANCES
 RESERVED FOR PREPAID ITEMS
 RESERVED FOR ADVANCES RECEIVABLE
 RESERVED FOR INVENTORIES
 OTHER RESERVES

UNRESERVED:

DESIGNATED FOR SUBSEQUENT
 YEARS' EXPENDITURES
 UNDESIGNATED

TOTAL FUND BALANCE

TOTAL LIABILITIES AND FUND BALANCE

COUNTY OF SAN BERNARDINO
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS (CONTINUED)
JUNE 30, 1999 (IN THOUSANDS)

PAGE 2 OF 3

ASSETS	COURTHOUSE TEMPORARY CONSTRUCTION	CRIMINAL JUSTICE TEMPORARY CONSTRUCTION	FLOOD CONTROL DISTRICT	FIRE PROTECTION DISTRICTS
CASH AND CASH EQUIVALENTS	\$ 173	\$ 416	\$ 31,079	\$ 2,436
ACCOUNTS RECEIVABLE - NET	149	183	-	-
TAXES RECEIVABLE	-	-	-	-
INTEREST RECEIVABLE	-	-	18	-
OTHER RECEIVABLES	-	-	-	-
DUE FROM OTHER FUNDS	12	-	262	1,267
DUE FROM OTHER GOVERNMENTS	-	-	606	-
INVENTORIES	-	-	-	-
PREPAID ITEMS	-	-	-	-
ADVANCES TO OTHER FUNDS	-	-	-	-
RESTRICTED CASH AND CASH EQUIVALENTS	-	-	38	-
OTHER ASSETS	-	-	-	-
TOTAL ASSETS	<u>\$ 334</u>	<u>\$ 599</u>	<u>\$ 32,003</u>	<u>\$ 3,703</u>
LIABILITIES AND FUND BALANCE				
LIABILITIES:				
ACCOUNTS PAYABLE	\$ -	\$ -	\$ 527	\$ 9
SALARIES AND BENEFITS PAYABLE	-	-	301	18
DUE TO OTHER FUNDS	-	-	87	921
DUE TO OTHER GOVERNMENTS	-	-	2,351	88
INTEREST PAYABLE	-	-	53	-
OTHER ACCRUED LIABILITIES	-	-	-	-
DEFERRED REVENUE	-	-	-	-
ADVANCES FROM OTHER FUNDS	-	-	1,628	-
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>4,947</u>	<u>1,036</u>
FUND BALANCE:				
RESERVED:				
RESERVED FOR ENCUMBRANCES	-	-	5,714	519
RESERVED FOR PREPAID ITEMS	-	-	-	-
RESERVED FOR ADVANCES RECEIVABLE	-	-	-	-
RESERVED FOR INVENTORIES	-	-	-	-
OTHER RESERVES	-	-	-	2
UNRESERVED:				
DESIGNATED FOR SUBSEQUENT YEARS' EXPENDITURES	-	-	-	-
UNDESIGNATED	<u>334</u>	<u>599</u>	<u>21,342</u>	<u>2,146</u>
TOTAL FUND BALANCE	<u>334</u>	<u>599</u>	<u>27,056</u>	<u>2,667</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 334</u>	<u>\$ 599</u>	<u>\$ 32,003</u>	<u>\$ 3,703</u>

PARK AND RECREATION DISTRICTS	TOBACCO TAX PROGRAM	JOINT POWERS AUTHORITIES	SPECIAL AVIATION
\$ 122	\$ 445	\$ 384	\$ 11,904
-	-	109	-
-	-	-	-
-	-	3	-
-	-	-	-
94	49	3	169
41	-	132	-
-	-	-	-
-	-	33	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>\$ 257</u>	<u>\$ 494</u>	<u>\$ 664</u>	<u>\$ 12,073</u>

\$ 1	\$ -	\$ 67	\$ -
43	-	26	-
11	-	-	-
-	-	41	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
<u>55</u>	<u>-</u>	<u>134</u>	<u>-</u>

-	-	-	3,533
-	-	33	-
-	-	-	-
-	-	-	-
72	-	-	-
-	-	-	-
<u>130</u>	<u>494</u>	<u>497</u>	<u>8,540</u>
<u>202</u>	<u>494</u>	<u>530</u>	<u>12,073</u>
<u>\$ 257</u>	<u>\$ 494</u>	<u>\$ 664</u>	<u>\$ 12,073</u>

ASSETS

CASH AND CASH EQUIVALENTS
 ACCOUNTS RECEIVABLE - NET
 TAXES RECEIVABLE
 INTEREST RECEIVABLE
 OTHER RECEIVABLES
 DUE FROM OTHER FUNDS
 DUE FROM OTHER GOVERNMENTS
 INVENTORIES
 PREPAID ITEMS
 ADVANCES TO OTHER FUNDS
 RESTRICTED CASH AND CASH EQUIVALENTS
 OTHER ASSETS

TOTAL ASSETS

LIABILITIES AND FUND BALANCE

LIABILITIES:

ACCOUNTS PAYABLE
 SALARIES AND BENEFITS PAYABLE
 DUE TO OTHER FUNDS
 DUE TO OTHER GOVERNMENTS
 INTEREST PAYABLE
 OTHER ACCRUED LIABILITIES
 DEFERRED REVENUE
 ADVANCES FROM OTHER FUNDS

TOTAL LIABILITIES

FUND BALANCE:

RESERVED:

RESERVED FOR ENCUMBRANCES
 RESERVED FOR PREPAID ITEMS
 RESERVED FOR ADVANCES RECEIVABLE
 RESERVED FOR INVENTORIES
 OTHER RESERVES

UNRESERVED:

DESIGNATED FOR SUBSEQUENT
 YEARS' EXPENDITURES
 UNDESIGNATED

TOTAL FUND BALANCE

TOTAL LIABILITIES AND FUND BALANCE

COUNTY OF SAN BERNARDINO
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS (CONTINUED)
JUNE 30, 1999 (IN THOUSANDS)

PAGE 3 OF 3

	COMMUNITY SERVICES DEPARTMENT	PRESCHOOL SERVICES DEPARTMENT	SHERIFF'S SPECIAL PROJECTS
ASSETS			
CASH AND CASH EQUIVALENTS	\$ 1,055	\$ 2,500	\$ 6,369
ACCOUNTS RECEIVABLE - NET	-	-	-
TAXES RECEIVABLE	-	-	-
INTEREST RECEIVABLE	-	-	-
OTHER RECEIVABLES	-	-	-
DUE FROM OTHER FUNDS	-	-	212
DUE FROM OTHER GOVERNMENTS	1,081	109	-
INVENTORIES	485	-	-
PREPAID ITEMS	-	-	-
ADVANCES TO OTHER FUNDS	-	-	-
RESTRICTED CASH AND CASH EQUIVALENTS	-	-	-
OTHER ASSETS	49	913	-
TOTAL ASSETS	\$ 2,670	\$ 3,522	\$ 6,581
LIABILITIES AND FUND BALANCE			
LIABILITIES:			
ACCOUNTS PAYABLE	\$ 546	\$ 878	\$ -
SALARIES AND BENEFITS PAYABLE	231	-	4
DUE TO OTHER FUNDS	-	-	472
DUE TO OTHER GOVERNMENTS	-	1,235	-
INTEREST PAYABLE	-	-	-
OTHER ACCRUED LIABILITIES	-	-	-
DEFERRED REVENUE	651	1,409	-
ADVANCES FROM OTHER FUNDS	-	-	250
TOTAL LIABILITIES	1,428	3,522	726
FUND BALANCE:			
RESERVED:			
RESERVED FOR ENCUMBRANCES	-	-	323
RESERVED FOR PREPAID ITEMS	-	-	-
RESERVED FOR ADVANCES RECEIVABLE	-	-	-
RESERVED FOR INVENTORIES	485	-	-
OTHER RESERVES	-	-	9
UNRESERVED:			
DESIGNATED FOR SUBSEQUENT YEARS' EXPENDITURES	-	-	-
UNDESIGNATED	757	-	5,523
TOTAL FUND BALANCE	1,242	-	5,855
TOTAL LIABILITIES AND FUND BALANCE	\$ 2,670	\$ 3,522	\$ 6,581

SPECIAL TRANSPORTATION	OTHER SPECIAL REVENUE
\$ 14,321	\$ 5,564
-	1
-	-
-	-
-	-
141	587
-	-
-	-
-	-
-	-
-	-
<u>-</u>	<u>-</u>
\$ 14,462	\$ 6,152

\$	86	\$	16
	-		117
	38		53
	-		-
	-		-
	-		-
	-		-
	<u>300</u>		<u>-</u>
	424		186

445	161
-	-
-	-
-	-
-	-
-	-
-	-
13,593	5,805
14,038	5,966
\$ 14,462	\$ 6,152

ASSETS

CASH AND CASH EQUIVALENTS
ACCOUNTS RECEIVABLE - NET
TAXES RECEIVABLE
INTEREST RECEIVABLE
OTHER RECEIVABLES
DUE FROM OTHER FUNDS
DUE FROM OTHER GOVERNMENTS
INVENTORIES
PREPAID ITEMS
ADVANCES TO OTHER FUNDS
RESTRICTED CASH AND CASH EQUIVALENTS
OTHER ASSETS

TOTAL ASSETS

LIABILITIES AND FUND BALANCE**LIABILITIES:**

ACCOUNTS PAYABLE
SALARIES AND BENEFITS PAYABLE
DUE TO OTHER FUNDS
DUE TO OTHER GOVERNMENTS
INTEREST PAYABLE
OTHER ACCRUED LIABILITIES
DEFERRED REVENUE
ADVANCES FROM OTHER FUNDS

TOTAL LIABILITIES

FUND BALANCE:

RESERVED:

RESERVED FOR ENCUMBRANCES
RESERVED FOR PREPAID ITEMS
RESERVED FOR ADVANCES RECEIVABLE
RESERVED FOR INVENTORIES
OTHER RESERVES

UNRESERVED:

UNDESIGNATED

TOTAL FUND BALANCE

TOTAL LIABILITIES AND FUND BALANCE

COUNTY OF SAN BERNARDINO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 1999 (IN THOUSANDS)

PAGE 1 OF 3

	TOTAL	TRANSPORTATION	COUNTY FREE LIBRARY	ECONOMIC AND COMMUNITY DEVELOPMENT
REVENUES:				
TAXES	\$ 64,668	\$ -	\$ 6,340	\$ 38
LICENSES, PERMITS AND FRANCHISES	195	154	-	-
FINES, FORFEITURES AND PENALTIES	6,662	-	-	3
REVENUES FROM USE OF MONEY AND PROPERTY	6,123	449	-	370
AID FROM OTHER GOVERNMENTAL AGENCIES	134,921	27,271	1,606	12,801
CHARGES FOR CURRENT SERVICES	17,690	424	641	21
OTHER REVENUES	8,327	92	199	2,945
TOTAL REVENUES	238,586	28,390	8,786	16,178
EXPENDITURES:				
CURRENT:				
GENERAL GOVERNMENT	4,115	-	-	-
PUBLIC PROTECTION	73,051	-	-	-
PUBLIC WAYS AND FACILITIES	33,013	27,120	-	-
HEALTH AND SANITATION	7,884	-	-	-
PUBLIC ASSISTANCE	76,208	-	-	13,957
EDUCATION	8,676	-	8,676	-
RECREATION AND CULTURAL SERVICES	3,935	-	-	-
DEBT SERVICE:				
PRINCIPAL	1,300	105	50	-
INTEREST AND FISCAL CHARGES	294	11	3	-
CAPITAL OUTLAY	9,104	1,156	144	80
TOTAL EXPENDITURES	217,580	28,392	8,873	14,037
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	21,006	(2)	(87)	2,141
OTHER FINANCING SOURCES (USES):				
OPERATING TRANSFERS TO OTHER FUNDS	(19,522)	-	-	(1,167)
OPERATING TRANSFERS FROM OTHER FUNDS	4,625	-	-	-
INCEPTION OF CAPITAL LEASE OBLIGATIONS	575	295	-	-
SALE OF FIXED ASSETS	523	74	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(13,799)	369	-	(1,167)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	7,207	367	(87)	974
FUND BALANCE, JULY 1, 1998	96,256	8,197	362	1,095
FUND BALANCE, JUNE 30, 1999	\$ 103,463	\$ 8,564	\$ 275	\$ 2,069

AGING AND ADULT SERVICES	JOB AND EMPLOYMENT SERVICES	MICROGRAPHICS FEES	COUNTY SERVICE AREAS
\$ -	\$ -	\$ -	\$ 20,898
-	-	-	-
-	-	-	34
15	-	-	615
5,976	17,453	-	600
-	-	1,979	6,521
116	-	-	2,146
<u>6,107</u>	<u>17,453</u>	<u>1,979</u>	<u>30,814</u>
-	-	-	3,507
-	-	1,442	23,561
-	-	-	1,302
-	-	-	-
5,938	17,319	-	-
-	-	-	-
-	-	-	647
-	-	-	324
-	-	-	29
-	71	29	1,001
<u>5,938</u>	<u>17,390</u>	<u>1,471</u>	<u>30,371</u>
<u>169</u>	<u>63</u>	<u>508</u>	<u>443</u>
-	-	-	(446)
-	-	-	1,733
-	-	-	-
-	-	-	90
<u>-</u>	<u>-</u>	<u>-</u>	<u>1,377</u>
169	63	508	1,820
<u>251</u>	<u>75</u>	<u>8,193</u>	<u>10,420</u>
<u>\$ 420</u>	<u>\$ 138</u>	<u>\$ 8,701</u>	<u>\$ 12,240</u>

REVENUES:

TAXES
 LICENSES, PERMITS AND FRANCHISES
 FINES, FORFEITURES AND PENALTIES
 REVENUES FROM USE OF MONEY AND PROPERTY
 AID FROM OTHER GOVERNMENTAL AGENCIES
 CHARGES FOR CURRENT SERVICES
 OTHER REVENUES

TOTAL REVENUES

EXPENDITURES:

CURRENT:

GENERAL GOVERNMENT
 PUBLIC PROTECTION
 PUBLIC WAYS AND FACILITIES
 HEALTH AND SANITATION
 PUBLIC ASSISTANCE
 EDUCATION
 RECREATION AND CULTURAL SERVICES
 DEBT SERVICE:
 PRINCIPAL
 INTEREST AND FISCAL CHARGES
 CAPITAL OUTLAY

TOTAL EXPENDITURES

EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES

OTHER FINANCING SOURCES (USES):

OPERATING TRANSFERS TO OTHER FUNDS
 OPERATING TRANSFERS FROM OTHER FUNDS
 INCEPTION OF CAPITAL LEASE OBLIGATIONS
 SALE OF FIXED ASSETS

TOTAL OTHER FINANCING SOURCES (USES)

EXCESS (DEFICIENCY) OF REVENUES
AND OTHER FINANCING SOURCES OVER (UNDER)
EXPENDITURES AND OTHER FINANCING USES

FUND BALANCE, JULY 1, 1998

FUND BALANCE, JUNE 30, 1999

COUNTY OF SAN BERNARDINO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 1999 (IN THOUSANDS)

PAGE 2 OF 3

	COURTHOUSE TEMPORARY CONSTRUCTION	CRIMINAL JUSTICE TEMPORARY CONSTRUCTION	FLOOD CONTROL DISTRICT	FIRE PROTECTION DISTRICTS
REVENUES:				
TAXES	\$ -	\$ -	\$ 16,782	\$ 14,575
LICENSES, PERMITS AND FRANCHISES	-	-	41	-
FINES, FORFEITURES AND PENALTIES	2,040	2,500	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	32	-	1,618	82
AID FROM OTHER GOVERNMENTAL AGENCIES	-	-	14,958	349
CHARGES FOR CURRENT SERVICES	-	-	112	2,535
OTHER REVENUES	-	-	502	176
TOTAL REVENUES	<u>2,072</u>	<u>2,500</u>	<u>34,013</u>	<u>17,717</u>
EXPENDITURES:				
CURRENT:				
GENERAL GOVERNMENT	-	-	-	-
PUBLIC PROTECTION	-	-	20,717	17,012
PUBLIC WAYS AND FACILITIES	-	-	-	-
HEALTH AND SANITATION	-	-	-	-
PUBLIC ASSISTANCE	-	-	-	-
EDUCATION	-	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-	-
DEBT SERVICE:				
PRINCIPAL	-	-	725	58
INTEREST AND FISCAL CHARGES	-	-	158	3
CAPITAL OUTLAY	-	-	286	162
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>21,886</u>	<u>17,235</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>2,072</u>	<u>2,500</u>	<u>12,127</u>	<u>482</u>
OTHER FINANCING SOURCES (USES):				
OPERATING TRANSFERS TO OTHER FUNDS	(1,905)	(2,200)	-	(848)
OPERATING TRANSFERS FROM OTHER FUNDS	-	-	-	720
INCEPTION OF CAPITAL LEASE OBLIGATIONS	-	-	280	-
SALE OF FIXED ASSETS	-	-	353	5
TOTAL OTHER FINANCING SOURCES (USES)	<u>(1,905)</u>	<u>(2,200)</u>	<u>633</u>	<u>(123)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	<u>167</u>	<u>300</u>	<u>12,760</u>	<u>359</u>
FUND BALANCE, JULY 1, 1998	<u>167</u>	<u>299</u>	<u>14,296</u>	<u>2,308</u>
FUND BALANCE, JUNE 30, 1999	<u>\$ 334</u>	<u>\$ 599</u>	<u>\$ 27,056</u>	<u>\$ 2,667</u>

PARK AND RECREATION DISTRICTS	TOBACCO TAX PROGRAM	JOINT POWERS AUTHORITIES	SPECIAL AVIATION	
\$ 1,381	\$ -	\$ -	\$ -	REVENUES:
-	-	-	-	TAXES
-	-	-	-	LICENSES, PERMITS AND FRANCHISES
74	132	194	573	FINES, FORFEITURES AND PENALTIES
92	5,238	-	1,566	REVENUES FROM USE OF MONEY AND PROPERTY
499	-	1,195	-	AID FROM OTHER GOVERNMENTAL AGENCIES
21	-	-	133	CHARGES FOR CURRENT SERVICES
2,067	5,370	1,389	2,272	OTHER REVENUES
				TOTAL REVENUES
-	-	159	-	EXPENDITURES:
-	-	-	-	CURRENT:
-	-	-	5	GENERAL GOVERNMENT
-	6,340	1,544	-	PUBLIC PROTECTION
-	-	-	-	PUBLIC WAYS AND FACILITIES
2,041	-	-	-	HEALTH AND SANITATION
8	-	-	-	PUBLIC ASSISTANCE
-	-	52	-	EDUCATION
43	-	-	2,550	RECREATION AND CULTURAL SERVICES
2,092	6,340	1,755	2,555	DEBT SERVICE:
(25)	(970)	(366)	(283)	PRINCIPAL
				INTEREST AND FISCAL CHARGES
				CAPITAL OUTLAY
				TOTAL EXPENDITURES
				EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES
-	-	(12,956)	-	OTHER FINANCING SOURCES (USES):
-	-	54	1,683	OPERATING TRANSFERS TO OTHER FUNDS
-	-	-	-	OPERATING TRANSFERS FROM OTHER FUNDS
1	-	-	-	INCEPTION OF CAPITAL LEASE OBLIGATIONS
1	-	(12,902)	1,683	SALE OF FIXED ASSETS
				TOTAL OTHER FINANCING SOURCES (USES)
(24)	(970)	(13,268)	1,400	EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES
226	1,464	13,798	10,673	FUND BALANCE, JULY 1, 1998
\$ 202	\$ 494	\$ 530	\$ 12,073	FUND BALANCE, JUNE 30, 1999

COUNTY OF SAN BERNARDINO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (CONTINUED)
SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 1999 (IN THOUSANDS)

PAGE 3 OF 3

	COMMUNITY SERVICES DEPARTMENT	PRESCHOOL SERVICES DEPARTMENT	SHERIFF'S SPECIAL PROJECTS
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	21
REVENUES FROM USE OF MONEY AND PROPERTY	5	-	241
AID FROM OTHER GOVERNMENTAL AGENCIES	6,367	32,551	5,206
CHARGES FOR CURRENT SERVICES	-	-	1,857
OTHER REVENUES	628	-	1,352
TOTAL REVENUES	7,000	32,551	8,677
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	7,459
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	6,353	32,641	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	30
INTEREST AND FISCAL CHARGES	-	-	8
CAPITAL OUTLAY	542	-	2,219
TOTAL EXPENDITURES	6,895	32,641	9,716
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	105	(90)	(1,039)
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	-	-	-
OPERATING TRANSFERS FROM OTHER FUNDS	-	-	-
INCEPTION OF CAPITAL LEASE OBLIGATIONS	-	-	-
SALE OF FIXED ASSETS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	105	(90)	(1,039)
FUND BALANCE, JULY 1, 1998	1,137	90	6,894
FUND BALANCE, JUNE 30, 1999	\$ 1,242	\$ -	\$ 5,855

<u>SPECIAL TRANSPORTATION</u>	<u>OTHER SPECIAL REVENUE</u>
\$ 4,293	\$ 361
-	-
-	2,064
516	1,207
770	2,117
535	1,371
-	17
<u>6,114</u>	<u>7,137</u>
-	449
-	2,860
3,969	617
-	-
-	-
-	1,247
-	-
-	30
-	821
<u>3,969</u>	<u>6,024</u>
<u>2,145</u>	<u>1,113</u>
-	-
-	435
-	-
-	-
<u>-</u>	<u>435</u>
2,145	1,548
<u>11,893</u>	<u>4,418</u>
<u>\$ 14,038</u>	<u>\$ 5,966</u>

REVENUES:
 TAXES
 LICENSES, PERMITS AND FRANCHISES
 FINES, FORFEITURES AND PENALTIES
 REVENUES FROM USE OF MONEY AND PROPERTY
 AID FROM OTHER GOVERNMENTAL AGENCIES
 CHARGES FOR CURRENT SERVICES
 OTHER REVENUES

TOTAL REVENUES

EXPENDITURES:
 CURRENT:
 GENERAL GOVERNMENT
 PUBLIC PROTECTION
 PUBLIC WAYS AND FACILITIES
 HEALTH AND SANITATION
 PUBLIC ASSISTANCE
 EDUCATION
 RECREATION AND CULTURAL SERVICES
 DEBT SERVICE:
 PRINCIPAL
 INTEREST AND FISCAL CHARGES
 CAPITAL OUTLAY

TOTAL EXPENDITURES

EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES

OTHER FINANCING SOURCES (USES):
 OPERATING TRANSFERS TO OTHER FUNDS
 OPERATING TRANSFERS FROM OTHER FUNDS
 INCEPTION OF CAPITAL LEASE OBLIGATIONS
 SALE OF FIXED ASSETS

TOTAL OTHER FINANCING SOURCES (USES)

EXCESS (DEFICIENCY) OF REVENUES
 AND OTHER FINANCING SOURCES OVER (UNDER)
 EXPENDITURES AND OTHER FINANCING USES

FUND BALANCE, JULY 1, 1998

FUND BALANCE, JUNE 30, 1999

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 1999 (IN THOUSANDS)

	TOTAL		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ 65,664	\$ 64,668	\$ (996)
LICENSES, PERMITS AND FRANCHISES	197	195	(2)
FINES, FORFEITURES AND PENALTIES	5,622	6,662	1,040
REVENUES FROM USE OF MONEY AND PROPERTY	6,534	5,924	(610)
AID FROM OTHER GOVERNMENTAL AGENCIES	157,602	96,003	(61,599)
CHARGES FOR CURRENT SERVICES	21,858	16,495	(5,363)
OTHER REVENUES	8,480	7,699	(781)
TOTAL REVENUES	265,957	197,646	(68,311)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	7,797	3,695	4,102
PUBLIC PROTECTION	125,146	74,657	50,489
PUBLIC WAYS AND FACILITIES	58,481	32,992	25,489
HEALTH AND SANITATION	9,543	6,340	3,203
PUBLIC ASSISTANCE	77,404	37,932	39,472
EDUCATION	8,682	8,710	(28)
RECREATION AND CULTURAL SERVICES	6,316	3,954	2,362
DEBT SERVICE:			
PRINCIPAL	1,550	1,300	250
INTEREST AND FISCAL CHARGES	261	242	19
CAPITAL OUTLAY	30,340	11,206	19,134
TOTAL EXPENDITURES	325,520	181,028	144,492
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(59,563)	16,618	76,181
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	(10,088)	(6,566)	3,522
OPERATING TRANSFERS FROM OTHER FUNDS	4,841	4,571	(270)
SALE OF FIXED ASSETS	329	523	194
LONG-TERM DEBT PROCEEDS	4,200	-	(4,200)
TOTAL OTHER FINANCING SOURCES (USES)	(718)	(1,472)	(754)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(60,281)	15,146	75,427
FUND BALANCE (DEFICIT), JULY 1, 1998	71,948	71,948	-
FUND BALANCE (DEFICIT), JUNE 30, 1999	\$ 11,667	\$ 87,094	\$ 75,427

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 1999 (IN THOUSANDS)

	TRANSPORTATION		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	165	154	(11)
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	287	449	162
AID FROM OTHER GOVERNMENTAL AGENCIES	29,279	27,271	(2,008)
CHARGES FOR CURRENT SERVICES	504	424	(80)
OTHER REVENUES	7	92	85
TOTAL REVENUES	30,242	28,390	(1,852)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	35,546	27,349	8,197
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	189	105	84
INTEREST AND FISCAL CHARGES	25	11	14
CAPITAL OUTLAY	1,189	885	304
TOTAL EXPENDITURES	36,949	28,350	8,599
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(6,707)	40	6,747
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	-	-	-
OPERATING TRANSFERS FROM OTHER FUNDS	-	-	-
SALE OF FIXED ASSETS	180	74	(106)
LONG-TERM DEBT PROCEEDS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	180	74	(106)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(6,527)	114	6,641
FUND BALANCE (DEFICIT), JULY 1, 1998	6,964	6,964	-
FUND BALANCE (DEFICIT), JUNE 30, 1999	\$ 437	\$ 7,078	\$ 6,641

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 1999 (IN THOUSANDS)

	COUNTY FREE LIBRARY		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ 6,331	\$ 6,340	\$ 9
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	-	-	-
AID FROM OTHER GOVERNMENTAL AGENCIES	1,454	1,606	152
CHARGES FOR CURRENT SERVICES	620	641	21
OTHER REVENUES	162	199	37
TOTAL REVENUES	8,567	8,786	219
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	8,682	8,710	(28)
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	50	50	-
INTEREST AND FISCAL CHARGES	3	3	-
CAPITAL OUTLAY	160	156	4
TOTAL EXPENDITURES	8,895	8,919	(24)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(328)	(133)	195
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	-	-	-
OPERATING TRANSFERS FROM OTHER FUNDS	-	-	-
SALE OF FIXED ASSETS	-	-	-
LONG-TERM DEBT PROCEEDS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(328)	(133)	195
FUND BALANCE (DEFICIT), JULY 1, 1998	349	349	-
FUND BALANCE (DEFICIT), JUNE 30, 1999	\$ 21	\$ 216	\$ 195

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 1999 (IN THOUSANDS)

	ECONOMIC AND COMMUNITY DEVELOPMENT		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ 126	\$ 38	\$ (88)
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	3	3
REVENUES FROM USE OF MONEY AND PROPERTY	588	370	(218)
AID FROM OTHER GOVERNMENTAL AGENCIES	48,946	12,801	(36,145)
CHARGES FOR CURRENT SERVICES	24	21	(3)
OTHER REVENUES	1,013	2,945	1,932
TOTAL REVENUES	50,697	16,178	(34,519)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	49,161	14,258	34,903
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	80	80	-
TOTAL EXPENDITURES	49,241	14,338	34,903
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,456	1,840	384
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	(1,530)	(1,167)	363
OPERATING TRANSFERS FROM OTHER FUNDS	-	-	-
SALE OF FIXED ASSETS	-	-	-
LONG-TERM DEBT PROCEEDS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(1,530)	(1,167)	363
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(74)	673	747
FUND BALANCE (DEFICIT), JULY 1, 1998	74	74	-
FUND BALANCE (DEFICIT), JUNE 30, 1999	\$ -	\$ 747	\$ 747

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 1999 (IN THOUSANDS)

	AGING AND ADULT SERVICES		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	21	15	(6)
AID FROM OTHER GOVERNMENTAL AGENCIES	6,817	5,976	(841)
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	-	116	116
TOTAL REVENUES	6,838	6,107	(731)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	6,916	5,971	945
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	37	37	-
TOTAL EXPENDITURES	6,953	6,008	945
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(115)	99	214
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	-	-	-
OPERATING TRANSFERS FROM OTHER FUNDS	-	-	-
SALE OF FIXED ASSETS	-	-	-
LONG-TERM DEBT PROCEEDS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(115)	99	214
FUND BALANCE (DEFICIT), JULY 1, 1998	218	218	-
FUND BALANCE (DEFICIT), JUNE 30, 1999	\$ 103	\$ 317	\$ 214

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 1999 (IN THOUSANDS)

	JOBS AND EMPLOYMENT SERVICES		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	-	-	-
AID FROM OTHER GOVERNMENTAL AGENCIES	21,365	17,453	(3,912)
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	-	-	-
TOTAL REVENUES	21,365	17,453	(3,912)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	21,327	17,703	3,624
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	67	62	5
TOTAL EXPENDITURES	21,394	17,765	3,629
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(29)	(312)	(283)
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	-	-	-
OPERATING TRANSFERS FROM OTHER FUNDS	-	-	-
SALE OF FIXED ASSETS	-	-	-
LONG-TERM DEBT PROCEEDS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(29)	(312)	(283)
FUND BALANCE (DEFICIT), JULY 1, 1998	29	29	-
FUND BALANCE (DEFICIT), JUNE 30, 1999	\$ -	\$ (283)	\$ (283)

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 1999 (IN THOUSANDS)

	MICROGRAPHICS FEES		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	-	-	-
AID FROM OTHER GOVERNMENTAL AGENCIES	-	-	-
CHARGES FOR CURRENT SERVICES	7,416	1,979	(5,437)
OTHER REVENUES	-	-	-
TOTAL REVENUES	<u>7,416</u>	<u>1,979</u>	<u>(5,437)</u>
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	5,662	1,050	4,612
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	1,389	29	1,360
TOTAL EXPENDITURES	<u>7,051</u>	<u>1,079</u>	<u>5,972</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>365</u>	<u>900</u>	<u>535</u>
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	-	-	-
OPERATING TRANSFERS FROM OTHER FUNDS	-	-	-
SALE OF FIXED ASSETS	-	-	-
LONG-TERM DEBT PROCEEDS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	<u>365</u>	<u>900</u>	<u>535</u>
FUND BALANCE (DEFICIT), JULY 1, 1998	<u>7,425</u>	<u>7,425</u>	<u>-</u>
FUND BALANCE (DEFICIT), JUNE 30, 1999	<u>\$ 7,790</u>	<u>\$ 8,325</u>	<u>\$ 535</u>

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 1999 (IN THOUSANDS)

	COUNTY SERVICE AREAS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ 20,985	\$ 20,898	\$ (87)
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	60	34	(26)
REVENUES FROM USE OF MONEY AND PROPERTY	479	615	136
AID FROM OTHER GOVERNMENTAL AGENCIES	181	600	419
CHARGES FOR CURRENT SERVICES	6,678	6,521	(157)
OTHER REVENUES	5,339	2,146	(3,193)
TOTAL REVENUES	33,722	30,814	(2,908)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	4,007	3,499	508
PUBLIC PROTECTION	27,958	23,565	4,393
PUBLIC WAYS AND FACILITIES	2,890	1,318	1,572
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	1,424	653	771
DEBT SERVICE:			
PRINCIPAL	434	324	110
INTEREST AND FISCAL CHARGES	19	29	(10)
CAPITAL OUTLAY	4,830	609	4,221
TOTAL EXPENDITURES	41,562	29,997	11,565
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(7,840)	817	8,657
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	(2,463)	(446)	2,017
OPERATING TRANSFERS FROM OTHER FUNDS	3,270	1,733	(1,537)
SALE OF FIXED ASSETS	47	90	43
LONG-TERM DEBT PROCEEDS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	854	1,377	523
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(6,986)	2,194	9,180
FUND BALANCE (DEFICIT), JULY 1, 1998	9,911	9,911	-
FUND BALANCE (DEFICIT), JUNE 30, 1999	\$ 2,925	\$ 12,105	\$ 9,180

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 1999 (IN THOUSANDS)

	COURTHOUSE TEMPORARY CONSTRUCTION		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	1,738	2,040	302
REVENUES FROM USE OF MONEY AND PROPERTY	-	32	32
AID FROM OTHER GOVERNMENTAL AGENCIES	-	-	-
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	-	-	-
TOTAL REVENUES	1,738	2,072	334
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	-	-	-
TOTAL EXPENDITURES	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,738	2,072	334
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	(1,905)	(1,905)	-
OPERATING TRANSFERS FROM OTHER FUNDS	-	-	-
SALE OF FIXED ASSETS	-	-	-
LONG-TERM DEBT PROCEEDS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(1,905)	(1,905)	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(167)	167	334
FUND BALANCE (DEFICIT), JULY 1, 1998	167	167	-
FUND BALANCE (DEFICIT), JUNE 30, 1999	\$ -	\$ 334	\$ 334

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 1999 (IN THOUSANDS)

CRIMINAL JUSTICE TEMPORARY CONSTRUCTION

	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	1,901	2,500	599
REVENUES FROM USE OF MONEY AND PROPERTY	-	-	-
AID FROM OTHER GOVERNMENTAL AGENCIES	-	-	-
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	-	-	-
TOTAL REVENUES	1,901	2,500	599
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	-	-	-
TOTAL EXPENDITURES	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,901	2,500	599
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	(2,200)	(2,200)	-
OPERATING TRANSFERS FROM OTHER FUNDS	-	-	-
SALE OF FIXED ASSETS	-	-	-
LONG-TERM DEBT PROCEEDS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(2,200)	(2,200)	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(299)	300	599
FUND BALANCE (DEFICIT), JULY 1, 1998	299	299	-
FUND BALANCE (DEFICIT), JUNE 30, 1999	\$ -	\$ 599	\$ 599

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 1999 (IN THOUSANDS)

	FLOOD CONTROL DISTRICT		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ 17,190	\$ 16,782	\$ (408)
LICENSES, PERMITS AND FRANCHISES	32	41	9
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	1,873	1,618	(255)
AID FROM OTHER GOVERNMENTAL AGENCIES	26,161	14,958	(11,203)
CHARGES FOR CURRENT SERVICES	(21)	112	133
OTHER REVENUES	731	502	(229)
TOTAL REVENUES	45,966	34,013	(11,953)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	58,865	22,649	36,216
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	748	725	23
INTEREST AND FISCAL CHARGES	172	158	14
CAPITAL OUTLAY	10	6	4
TOTAL EXPENDITURES	59,795	23,538	36,257
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(13,829)	10,475	24,304
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	(1,088)	-	1,088
OPERATING TRANSFERS FROM OTHER FUNDS	606	-	(606)
SALE OF FIXED ASSETS	51	353	302
LONG-TERM DEBT PROCEEDS	4,200	-	(4,200)
TOTAL OTHER FINANCING SOURCES (USES)	3,769	353	(3,416)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(10,060)	10,828	20,888
FUND BALANCE (DEFICIT), JULY 1, 1998	10,514	10,514	-
FUND BALANCE (DEFICIT), JUNE 30, 1999	\$ 454	\$ 21,342	\$ 20,888

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 1999 (IN THOUSANDS)

	FIRE PROTECTION DISTRICTS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ 14,451	\$ 14,575	\$ 124
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	52	82	30
AID FROM OTHER GOVERNMENTAL AGENCIES	117	349	232
CHARGES FOR CURRENT SERVICES	2,666	2,535	(131)
OTHER REVENUES	-	176	176
TOTAL REVENUES	17,286	17,717	431
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	18,615	16,871	1,744
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	61	58	3
INTEREST AND FISCAL CHARGES	3	3	-
CAPITAL OUTLAY	485	445	40
TOTAL EXPENDITURES	19,164	17,377	1,787
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,878)	340	2,218
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	(848)	(848)	-
OPERATING TRANSFERS FROM OTHER FUNDS	680	720	40
SALE OF FIXED ASSETS	-	5	5
LONG-TERM DEBT PROCEEDS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(168)	(123)	45
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(2,046)	217	2,263
FUND BALANCE (DEFICIT), JULY 1, 1998	1,931	1,931	-
FUND BALANCE (DEFICIT), JUNE 30, 1999	\$ (115)	\$ 2,148	\$ 2,263

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 1999 (IN THOUSANDS)

	PARK AND RECREATION DISTRICTS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ 1,358	\$ 1,381	\$ 23
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	67	74	7
AID FROM OTHER GOVERNMENTAL AGENCIES	185	92	(93)
CHARGES FOR CURRENT SERVICES	547	499	(48)
OTHER REVENUES	8	21	13
TOTAL REVENUES	2,165	2,067	(98)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	2,192	2,041	151
DEBT SERVICE:			
PRINCIPAL	8	8	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	138	43	95
TOTAL EXPENDITURES	2,338	2,092	246
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(173)	(25)	148
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	-	-	-
OPERATING TRANSFERS FROM OTHER FUNDS	35	-	(35)
SALE OF FIXED ASSETS	1	1	-
LONG-TERM DEBT PROCEEDS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	36	1	(35)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(137)	(24)	113
FUND BALANCE (DEFICIT), JULY 1, 1998	226	226	-
FUND BALANCE (DEFICIT), JUNE 30, 1999	\$ 89	\$ 202	\$ 113

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 1999 (IN THOUSANDS)

	TOBACCO TAX PROGRAM		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	119	132	13
AID FROM OTHER GOVERNMENTAL AGENCIES	7,950	5,238	(2,712)
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	-	-	-
TOTAL REVENUES	8,069	5,370	(2,699)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	9,533	6,340	3,193
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	-	-	-
TOTAL EXPENDITURES	9,533	6,340	3,193
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,464)	(970)	494
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	-	-	-
OPERATING TRANSFERS FROM OTHER FUNDS	-	-	-
SALE OF FIXED ASSETS	-	-	-
LONG-TERM DEBT PROCEEDS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(1,464)	(970)	494
FUND BALANCE (DEFICIT), JULY 1, 1998	1,464	1,464	-
FUND BALANCE (DEFICIT), JUNE 30, 1999	\$ -	\$ 494	\$ 494

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 1999 (IN THOUSANDS)

	SPECIAL AVIATION		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	-	573	573
AID FROM OTHER GOVERNMENTAL AGENCIES	5,774	1,566	(4,208)
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	-	133	133
TOTAL REVENUES	5,774	2,272	(3,502)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	66	5	61
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	16,130	5,866	10,264
TOTAL EXPENDITURES	16,196	5,871	10,325
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(10,422)	(3,599)	6,823
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	(54)	-	54
OPERATING TRANSFERS FROM OTHER FUNDS	-	1,683	1,683
SALE OF FIXED ASSETS	-	-	-
LONG-TERM DEBT PROCEEDS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(54)	1,683	1,737
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(10,476)	(1,916)	8,560
FUND BALANCE (DEFICIT), JULY 1, 1998	10,456	10,456	-
FUND BALANCE (DEFICIT), JUNE 30, 1999	\$ (20)	\$ 8,540	\$ 8,560

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 1999 (IN THOUSANDS)

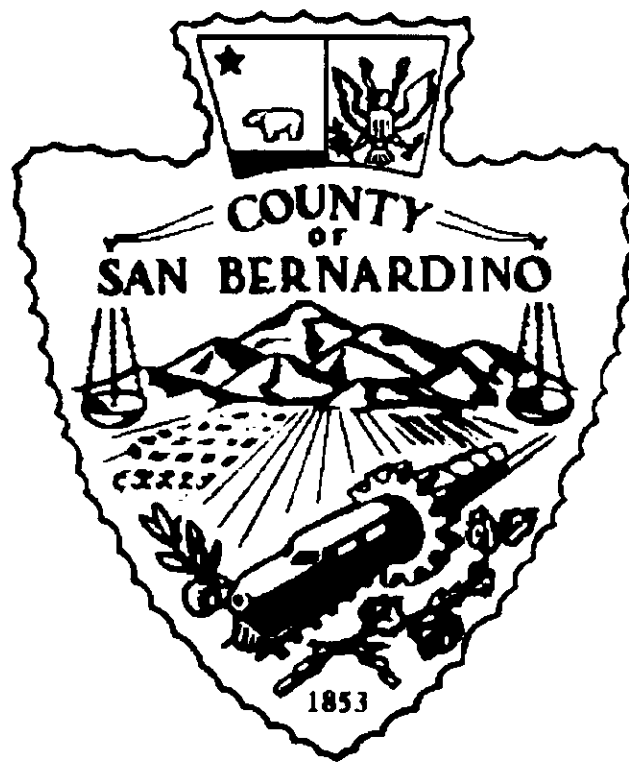
	SHERIFF'S SPECIAL PROJECTS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	78	21	(57)
REVENUES FROM USE OF MONEY AND PROPERTY	187	241	54
AID FROM OTHER GOVERNMENTAL AGENCIES	4,765	5,206	441
CHARGES FOR CURRENT SERVICES	1,619	1,857	238
OTHER REVENUES	893	1,352	459
TOTAL REVENUES	7,542	8,677	1,135
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	10,030	7,662	2,368
PUBLIC WAYS AND FACILITIES	-	-	-
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	60	30	30
INTEREST AND FISCAL CHARGES	9	8	1
CAPITAL OUTLAY	4,220	2,175	2,045
TOTAL EXPENDITURES	14,319	9,875	4,444
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(6,777)	(1,198)	5,579
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	-	-	-
OPERATING TRANSFERS FROM OTHER FUNDS	-	-	-
SALE OF FIXED ASSETS	50	-	(50)
LONG-TERM DEBT PROCEEDS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	50	-	(50)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(6,727)	(1,198)	5,529
FUND BALANCE (DEFICIT), JULY 1, 1998	6,730	6,730	-
FUND BALANCE (DEFICIT), JUNE 30, 1999	\$ 3	\$ 5,532	\$ 5,529

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 1999 (IN THOUSANDS)

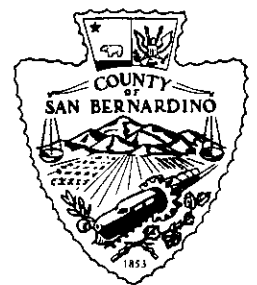
	SPECIAL TRANSPORTATION		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ 5,223	\$ 4,293	\$ (930)
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	-	-	-
REVENUES FROM USE OF MONEY AND PROPERTY	381	516	135
AID FROM OTHER GOVERNMENTAL AGENCIES	1,547	770	(777)
CHARGES FOR CURRENT SERVICES	760	535	(225)
OTHER REVENUES	167	-	(167)
TOTAL REVENUES	8,078	6,114	(1,964)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	-	-	-
PUBLIC PROTECTION	-	-	-
PUBLIC WAYS AND FACILITIES	19,273	3,703	15,570
HEALTH AND SANITATION	-	-	-
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	-	-	-
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	-	-	-
CAPITAL OUTLAY	-	-	-
TOTAL EXPENDITURES	19,273	3,703	15,570
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(11,195)	2,411	13,606
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	-	-	-
OPERATING TRANSFERS FROM OTHER FUNDS	-	-	-
SALE OF FIXED ASSETS	-	-	-
LONG-TERM DEBT PROCEEDS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(11,195)	2,411	13,606
FUND BALANCE (DEFICIT), JULY 1, 1998	11,182	11,182	-
FUND BALANCE (DEFICIT), JUNE 30, 1999	\$ (13)	\$ 13,593	\$ 13,606

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN SPECIAL REVENUE FUNDS
YEAR ENDED JUNE 30, 1999 (IN THOUSANDS)

	OTHER SPECIAL REVENUE		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ 361	\$ 361
LICENSES, PERMITS AND FRANCHISES	-	-	-
FINES, FORFEITURES AND PENALTIES	1,845	2,064	219
REVENUES FROM USE OF MONEY AND PROPERTY	2,480	1,207	(1,273)
AID FROM OTHER GOVERNMENTAL AGENCIES	3,061	2,117	(944)
CHARGES FOR CURRENT SERVICES	1,045	1,371	326
OTHER REVENUES	160	17	(143)
TOTAL REVENUES	8,591	7,137	(1,454)
EXPENDITURES:			
CURRENT:			
GENERAL GOVERNMENT	3,790	196	3,594
PUBLIC PROTECTION	4,016	2,860	1,156
PUBLIC WAYS AND FACILITIES	706	617	89
HEALTH AND SANITATION	10	-	10
PUBLIC ASSISTANCE	-	-	-
EDUCATION	-	-	-
RECREATION AND CULTURAL SERVICES	2,700	1,260	1,440
DEBT SERVICE:			
PRINCIPAL	-	-	-
INTEREST AND FISCAL CHARGES	30	30	-
CAPITAL OUTLAY	1,605	813	792
TOTAL EXPENDITURES	12,857	5,776	7,081
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,266)	1,361	5,627
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	-	-	-
OPERATING TRANSFERS FROM OTHER FUNDS	250	435	185
SALE OF FIXED ASSETS	-	-	-
LONG-TERM DEBT PROCEEDS	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	250	435	185
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(4,016)	1,796	5,812
FUND BALANCE (DEFICIT), JULY 1, 1998	4,009	4,009	-
FUND BALANCE (DEFICIT), JUNE 30, 1999	\$ (7)	\$ 5,805	\$ 5,812



CAPITAL PROJECTS FUNDS



CAPITAL PROJECTS FUNDS DESCRIPTIONS

CAPITAL IMPROVEMENTS

The Capital Improvements Fund accounts for the County's major capital acquisition and construction projects, which are not otherwise accounted for within the Fire Protection Districts, Park and Recreation Districts, Community Services Districts, Joint Powers Authorities or County Service Area Capital Projects Funds. Revenues are derived primarily from operating transfers from other funds and state and Federal grants.

PARK AND RECREATION DISTRICTS

The Park and Recreation Districts' Capital Projects funds account for the financial resources and the acquisition and construction of recreational facilities within certain geographical areas of the County.

JOINT POWERS AUTHORITIES

The Joint Powers Authorities Capital Projects funds account for the financial resources and the acquisition and construction of facilities under joint powers agreements.

COUNTY SERVICE AREAS

The County Service Areas Capital Projects funds account for the financial resources and acquisition and construction of facilities within certain geographical areas of the County.

FIRE PROTECTION DISTRICTS

The Fire Protection Districts Capital Projects funds account for the financial resources and acquisition and construction of fire protection facilities within certain geographical areas of the County.

COUNTY OF SAN BERNARDINO
 COMBINING BALANCE SHEET
 CAPITAL PROJECTS FUNDS
 JUNE 30, 1999 (IN THOUSANDS)

ASSETS	TOTAL	CAPITAL IMPROVEMENTS	PARK AND RECREATION DISTRICTS
CASH AND CASH EQUIVALENTS	\$ 1,534	\$ -	\$ 13
INVESTMENTS	9,187	-	-
INTEREST RECEIVABLE	143	-	-
DUE FROM OTHER FUNDS	4,235	4,198	-
DUE FROM OTHER GOVERNMENTS	1,870	1,870	-
TOTAL ASSETS	<u>\$ 16,969</u>	<u>\$ 6,068</u>	<u>\$ 13</u>
LIABILITIES AND FUND BALANCE			
LIABILITIES:			
ACCOUNTS PAYABLE	\$ 192	\$ 111	\$ -
DUE TO OTHER FUNDS	2,896	2,859	-
DEFERRED REVENUE	1,250	1,250	-
ADVANCES FROM OTHER FUNDS	3	-	-
TOTAL LIABILITIES	<u>4,341</u>	<u>4,220</u>	<u>-</u>
FUND BALANCE:			
RESERVED FOR ENCUMBRANCES	2,046	1,848	-
UNRESERVED, UNDESIGNATED	10,582	-	13
TOTAL FUND BALANCE	<u>12,628</u>	<u>1,848</u>	<u>13</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 16,969</u>	<u>\$ 6,068</u>	<u>\$ 13</u>

**JOINT
POWERS
AUTHORITIES**

\$ 687
9,187
143
-
-
\$ 10,017

**COUNTY
SERVICE
AREAS**

\$ 778
-
-
36
-
\$ 814

**FIRE
PROTECTION
DISTRICTS**

\$ 56
-
-
1
-
\$ 57

ASSETS

CASH AND CASH EQUIVALENTS
INVESTMENTS
INTEREST RECEIVABLE
DUE FROM OTHER FUNDS
DUE FROM OTHER GOVERNMENTS

TOTAL ASSETS

LIABILITIES AND FUND BALANCE

LIABILITIES:

ACCOUNTS PAYABLE
DUE TO OTHER FUNDS
DEFERRED REVENUE
ADVANCES FROM OTHER FUNDS

TOTAL LIABILITIES

FUND BALANCE:

RESERVED FOR ENCUMBRANCES
UNRESERVED, UNDESIGNATED

TOTAL FUND BALANCE

TOTAL LIABILITIES AND FUND BALANCE

\$ 15
-
-
-
15

\$ 66
37
-
3
106

\$ -
-
-
-
-

-
10,002
10,002
\$ 10,017

198
510
708
\$ 814

-
57
57
\$ 57

COUNTY OF SAN BERNARDINO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUNDS
YEAR ENDED JUNE 30, 1999 (IN THOUSANDS)

	<u>TOTAL</u>	<u>CAPITAL IMPROVEMENTS</u>	<u>PARK AND RECREATION DISTRICTS</u>
REVENUES:			
TAXES	\$ 4	\$ -	\$ -
REVENUES FROM USE OF MONEY AND PROPERTY	684	-	-
AID FROM OTHER GOVERNMENTAL AGENCIES	5,925	5,925	-
CHARGES FOR CURRENT SERVICES	8	-	-
	<u>6,621</u>	<u>5,925</u>	<u>-</u>
TOTAL REVENUES			
	<u>6,621</u>	<u>5,925</u>	<u>-</u>
EXPENDITURES:			
CAPITAL OUTLAY	13,460	8,627	-
	<u>13,460</u>	<u>8,627</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(6,839)</u>	<u>(2,702)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS FROM OTHER FUNDS	4,171	3,489	-
	<u>4,171</u>	<u>3,489</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)			
	<u>4,171</u>	<u>3,489</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(2,668)	787	-
	<u>(2,668)</u>	<u>787</u>	<u>-</u>
FUND BALANCE, JULY 1, 1998	72,077	1,061	13
	<u>72,077</u>	<u>1,061</u>	<u>13</u>
RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS	(56,781)	-	-
	<u>(56,781)</u>	<u>-</u>	<u>-</u>
FUND BALANCE, JUNE 30, 1999	<u>\$ 12,628</u>	<u>\$ 1,848</u>	<u>\$ 13</u>

<u>JOINT POWERS AUTHORITIES</u>	<u>COUNTY SERVICE AREAS</u>	<u>FIRE PROTECTION DISTRICTS</u>
\$ -	\$ -	\$ 4
642	40	2
-	-	-
<u>-</u>	<u>8</u>	<u>-</u>
642	48	6
<u>4,157</u>	<u>661</u>	<u>15</u>
<u>(3,515)</u>	<u>(613)</u>	<u>(9)</u>
<u>1</u>	<u>641</u>	<u>40</u>
<u>1</u>	<u>641</u>	<u>40</u>
(3,514)	28	31
70,297	680	26
<u>(56,781)</u>	<u>-</u>	<u>-</u>
<u>\$ 10,002</u>	<u>\$ 708</u>	<u>\$ 57</u>

REVENUES:

TAXES
REVENUES FROM USE OF MONEY AND PROPERTY
AID FROM OTHER GOVERNMENTAL AGENCIES
CHARGES FOR CURRENT SERVICES

TOTAL REVENUES

EXPENDITURES:

CAPITAL OUTLAY

EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES

OTHER FINANCING SOURCES (USES):

OPERATING TRANSFERS FROM OTHER FUNDS

TOTAL OTHER FINANCING SOURCES (USES)

EXCESS (DEFICIENCY) OF REVENUES
AND OTHER FINANCING SOURCES OVER
EXPENDITURES AND OTHER FINANCING USES

FUND BALANCE, JULY 1, 1998

RESIDUAL EQUITY TRANSFERS TO OTHER FUNDS

FUND BALANCE, JUNE 30, 1999

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS
CERTAIN CAPITAL PROJECTS FUNDS
YEAR ENDED JUNE 30, 1999 (IN THOUSANDS)

	TOTAL		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ 4	\$ 4
REVENUES FROM USE OF MONEY AND PROPERTY	-	42	42
AID FROM OTHER GOVERNMENTAL AGENCIES	4,579	5,925	1,346
CHARGES FOR CURRENT SERVICES	-	8	8
OTHER REVENUES	263	-	(263)
TOTAL REVENUES	4,842	5,979	1,137
EXPENDITURES:			
CAPITAL OUTLAY	28,714	10,744	17,970
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(23,872)	(4,765)	19,107
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	(161)	-	161
OPERATING TRANSFERS FROM OTHER FUNDS	23,345	4,170	(19,175)
TOTAL OTHER FINANCING SOURCES (USES)	23,184	4,170	(19,014)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(688)	(595)	93
FUND BALANCE, JULY 1, 1998	1,175	1,175	-
FUND BALANCE, JUNE 30, 1999	\$ 487	\$ 580	\$ 93

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN CAPITAL PROJECTS FUNDS
YEAR ENDED JUNE 30, 1999 (IN THOUSANDS)

	CAPITAL IMPROVEMENTS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
REVENUES FROM USE OF MONEY AND PROPERTY	-	-	-
AID FROM OTHER GOVERNMENTAL AGENCIES	4,579	5,925	1,346
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	-	-	-
TOTAL REVENUES	<u>4,579</u>	<u>5,925</u>	<u>1,346</u>
EXPENDITURES:			
CAPITAL OUTLAY	<u>25,186</u>	<u>10,018</u>	<u>15,168</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(20,607)</u>	<u>(4,093)</u>	<u>16,514</u>
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	-	-	-
OPERATING TRANSFERS FROM OTHER FUNDS	<u>20,596</u>	<u>3,489</u>	<u>(17,107)</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>20,596</u>	<u>3,489</u>	<u>(17,107)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(11)	(604)	(593)
FUND BALANCE, JULY 1, 1998	<u>604</u>	<u>604</u>	-
FUND BALANCE, JUNE 30, 1999	<u>\$ 593</u>	<u>\$ -</u>	<u>\$ (593)</u>

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN CAPITAL PROJECTS FUNDS
YEAR ENDED JUNE 30, 1999 (IN THOUSANDS)

	PARK AND RECREATION DISTRICTS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
REVENUES FROM USE OF MONEY AND PROPERTY	-	-	-
AID FROM OTHER GOVERNMENTAL AGENCIES	-	-	-
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	45	-	(45)
TOTAL REVENUES	45	-	(45)
EXPENDITURES:			
CAPITAL OUTLAY	398		398
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(353)	-	353
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	-	-	-
OPERATING TRANSFERS FROM OTHER FUNDS	353	-	(353)
TOTAL OTHER FINANCING SOURCES (USES)	353	-	(353)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	-	-	-
FUND BALANCE, JULY 1, 1998	13	13	-
FUND BALANCE, JUNE 30, 1999	\$ 13	\$ 13	\$ -

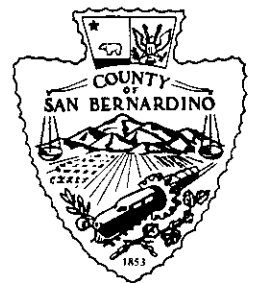
COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN CAPITAL PROJECTS FUNDS
YEAR ENDED JUNE 30, 1999 (IN THOUSANDS)

	COUNTY SERVICE AREAS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ -	\$ -
REVENUES FROM USE OF MONEY AND PROPERTY	-	40	40
AID FROM OTHER GOVERNMENTAL AGENCIES	-	-	-
CHARGES FOR CURRENT SERVICES	-	8	8
OTHER REVENUES	218	-	(218)
TOTAL REVENUES	218	48	(170)
EXPENDITURES:			
CAPITAL OUTLAY	3,026	718	2,308
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,808)	(670)	2,138
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	(161)	-	161
OPERATING TRANSFERS FROM OTHER FUNDS	2,292	641	(1,651)
TOTAL OTHER FINANCING SOURCES (USES)	2,131	641	(1,490)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(677)	(29)	648
FUND BALANCE, JULY 1, 1998	539	539	-
FUND BALANCE, JUNE 30, 1999	\$ (138)	\$ 510	\$ 648

COUNTY OF SAN BERNARDINO
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (DEFICIT)
BUDGET AND ACTUAL ON BUDGETARY BASIS (CONTINUED)
CERTAIN CAPITAL PROJECTS FUNDS
YEAR ENDED JUNE 30, 1999 (IN THOUSANDS)

	FIRE PROTECTION DISTRICTS		
	BUDGET	ACTUAL ON BUDGETARY BASIS	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:			
TAXES	\$ -	\$ 4	\$ 4
REVENUES FROM USE OF MONEY AND PROPERTY	-	2	2
AID FROM OTHER GOVERNMENTAL AGENCIES	-	-	-
CHARGES FOR CURRENT SERVICES	-	-	-
OTHER REVENUES	-	-	-
TOTAL REVENUES	-	6	6
EXPENDITURES:			
CAPITAL OUTLAY	104	8	96
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(104)	(2)	102
OTHER FINANCING SOURCES (USES):			
OPERATING TRANSFERS TO OTHER FUNDS	-	-	-
OPERATING TRANSFERS FROM OTHER FUNDS	104	40	(64)
TOTAL OTHER FINANCING SOURCES (USES)	104	40	(64)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	-	38	38
FUND BALANCE, JULY 1, 1998	19	19	-
FUND BALANCE, JUNE 30, 1999	\$ 19	\$ 57	\$ 38

ENTERPRISE FUNDS



ENTERPRISE FUNDS DESCRIPTIONS

MEDICAL CENTER

The County Medical Center Fund accounts for inpatient and outpatient care including emergency room services and indigent care to County residents. The fund is financed primarily by patient care services.

CRESTLINE SANITATION DISTRICT

The Crestline Sanitation District provides sewage collection, treatment and disposal service for 5,040 equivalent dwelling units. Three treatment plants and 100 miles of sewer lines are maintained. User fees are the principal source of revenue.

COUNTY SERVICE AREAS

The County Service Areas Enterprise Funds account for water and sewer facilities within certain geographical areas of the County. User fees are the principal source of revenue.

FIRE PROTECTION DISTRICTS – AMBULANCE

The Fire Protection Districts-Ambulance Funds account for ambulance transport services. User fees are the principal source of revenue.

WASTE SYSTEMS DIVISION

The Waste Systems Division Fund accounts for refuse disposal services provided to the public by twenty landfill sites. The waste disposal program is financed by funds derived from gate fees at the San Bernardino Valley landfill sites and from land use fees charged to property owners in both the mountain and desert areas.

ULTRASCREEN THEATER

The Ultrascreen Theater, a component unit of the County of San Bernardino, is a new state-of-the-art large screen facility operated in partnership with Ogden Entertainment Services and features educational films for schools and the general public.

OTHER ENTERPRISE

The Other Enterprise Funds account for the Museum Gift Shop, Regional Parks Snack Bar operations and Westfest. Sales are the principal source of revenue.

COUNTY OF SAN BERNARDINO
COMBINING BALANCE SHEET
ENTERPRISE FUNDS
JUNE 30, 1999 (IN THOUSANDS)

ASSETS	TOTAL	MEDICAL CENTER	CRESTLINE SANITATION DISTRICT	COUNTY SERVICE AREAS
CASH AND CASH EQUIVALENTS	\$ 24,931	\$ -	\$ 4,399	\$ 13,352
INVESTMENTS	57,448	57,448	-	-
ACCOUNTS RECEIVABLE - NET	26,911	22,926	90	822
TAXES RECEIVABLE	1,017	-	-	-
INTEREST RECEIVABLE	1,240	1,240	-	-
DUE FROM OTHER FUNDS	1,996	1,441	97	270
DUE FROM OTHER GOVERNMENTS	29,532	27,475	85	146
INVENTORIES	1,895	1,822	-	-
PREPAID ITEMS	1,802	1,802	-	-
DEFERRED CHARGES	282	-	-	-
ADVANCES TO OTHER FUNDS	43,547	-	-	-
RESTRICTED CASH AND CASH EQUIVALENTS	27,222	23,107	-	-
OTHER ASSETS	12,863	12,863	-	-
LAND, STRUCTURES AND IMPROVEMENTS	725,016	538,111	20,347	70,671
EQUIPMENT	66,390	58,014	964	1,634
ACCUMULATED DEPRECIATION AND AMORTIZATION	(88,223)	(12,464)	(11,707)	(27,830)
CONSTRUCTION IN PROGRESS	24,394	-	1,055	2,752
TOTAL ASSETS	\$ 958,263	\$ 733,785	\$ 15,330	\$ 61,817
LIABILITIES AND FUND EQUITY				
LIABILITIES:				
ACCOUNTS PAYABLE	\$ 23,964	\$ 15,268	\$ 5	\$ 225
SALARIES AND BENEFITS PAYABLE	2,787	2,722	31	-
DUE TO OTHER FUNDS	20,597	19,623	8	252
INTEREST PAYABLE	15,447	15,303	-	111
ADVANCES FROM OTHER FUNDS	4,076	3,576	-	-
EMPLOYEE COMPENSATED ABSENCES	5,062	4,813	100	-
BONDS AND NOTES PAYABLE	669,568	656,244	1,691	4,233
CAPITAL LEASE OBLIGATIONS	2,981	2,506	-	435
ESTIMATED LIABILITY FOR CLOSURE/ POST-CLOSURE CARE COSTS	172,981	-	-	-
TOTAL LIABILITIES	917,463	720,055	1,835	5,256
FUND EQUITY:				
CONTRIBUTED CAPITAL	81,480	40,567	4,580	32,527
RETAINED EARNINGS (DEFICIT):				
RESERVED:				
SITE CLOSURE AND MAINTENANCE	43,139	-	-	-
GROUNDWATER DETECTION MONITORING AND REMEDIATION	2,229	-	-	-
TOTAL RESERVED	45,368	-	-	-
UNRESERVED	(86,048)	(26,837)	8,915	24,034
TOTAL RETAINED EARNINGS (DEFICIT)	(40,680)	(26,837)	8,915	24,034
TOTAL FUND EQUITY	40,800	13,730	13,495	56,561
TOTAL LIABILITIES AND FUND EQUITY	\$ 958,263	\$ 733,785	\$ 15,330	\$ 61,817

FIRE PROTECTION DISTRICTS - AMBULANCE	WASTE SYSTEMS DIVISION	ULTRASCREEN THEATER	OTHER ENTERPRISE
\$ 576	\$ 6,451	\$ 45	\$ 108
-	-	-	-
49	3,024	-	-
-	1,017	-	-
-	-	-	-
5	178	5	-
68	1,758	-	-
-	-	-	73
-	-	-	-
-	-	282	-
-	43,547	-	-
-	4,115	-	-
-	-	-	-
-	89,238	6,649	-
544	4,834	400	-
(268)	(34,978)	(976)	-
-	20,587	-	-
<u>\$ 974</u>	<u>\$ 139,771</u>	<u>\$ 6,405</u>	<u>\$ 181</u>

ASSETS
CASH AND CASH EQUIVALENTS
INVESTMENTS
ACCOUNTS RECEIVABLE - NET
TAXES RECEIVABLE
INTEREST RECEIVABLE
DUE FROM OTHER FUNDS
DUE FROM OTHER GOVERNMENTS
INVENTORIES
PREPAID ITEMS
DEFERRED CHARGES
ADVANCES TO OTHER FUNDS
RESTRICTED CASH AND CASH EQUIVALENTS
OTHER ASSETS
LAND, STRUCTURES AND IMPROVEMENTS
EQUIPMENT
ACCUMULATED DEPRECIATION AND AMORTIZATION
CONSTRUCTION IN PROGRESS
TOTAL ASSETS

\$ -	\$ 8,385	\$ 81	\$ -
-	32	-	2
223	491	-	-
-	-	33	-
-	-	500	-
-	148	-	1
-	-	7,400	-
-	40	-	-
-	172,981	-	-
<u>223</u>	<u>182,077</u>	<u>8,014</u>	<u>3</u>
146	3,587	-	73
-	43,139	-	-
-	2,229	-	-
-	45,368	-	-
<u>605</u>	<u>(91,261)</u>	<u>(1,609)</u>	<u>105</u>
<u>605</u>	<u>(45,893)</u>	<u>(1,609)</u>	<u>105</u>
<u>751</u>	<u>(42,306)</u>	<u>(1,609)</u>	<u>178</u>
<u>\$ 974</u>	<u>\$ 139,771</u>	<u>\$ 6,405</u>	<u>\$ 181</u>

LIABILITIES AND FUND EQUITY
LIABILITIES:
ACCOUNTS PAYABLE
SALARIES AND BENEFITS PAYABLE
DUE TO OTHER FUNDS
INTEREST PAYABLE
ADVANCES FROM OTHER FUNDS
EMPLOYEE COMPENSATED ABSENCES
BONDS AND NOTES PAYABLE
CAPITAL LEASE OBLIGATIONS
ESTIMATED LIABILITY FOR CLOSURE/ POST-CLOSURE CARE COSTS
TOTAL LIABILITIES
FUND EQUITY:
CONTRIBUTED CAPITAL
RETAINED EARNINGS (DEFICIT):
RESERVED:
SITE CLOSURE AND MAINTENANCE
GROUNDWATER DETECTION MONITORING AND REMEDIATION
TOTAL RESERVED
UNRESERVED
TOTAL RETAINED EARNINGS (DEFICIT)
TOTAL FUND EQUITY
TOTAL LIABILITIES AND FUND EQUITY

COUNTY OF SAN BERNARDINO
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS (DEFICIT)
ENTERPRISE FUNDS
YEAR ENDED JUNE 30, 1999 (IN THOUSANDS)

	TOTAL	MEDICAL CENTER	CRESTLINE SANITATION DISTRICT	COUNTY SERVICE AREAS
OPERATING REVENUES:				
NET PATIENT CARE AND SERVICES	\$ 132,016	\$ 132,016	\$ -	\$ -
CHARGES FOR CURRENT SERVICES	51,778	-	1,385	7,026
OTHER	46,058	46,058	-	-
TOTAL OPERATING REVENUES	229,852	178,074	1,385	7,026
OPERATING EXPENSES:				
PROFESSIONAL SERVICES	58,345	24,910	162	1,336
SALARIES AND EMPLOYEE BENEFITS	81,374	77,004	905	2,550
SERVICES AND SUPPLIES	134,595	80,929	444	3,520
DEPRECIATION AND AMORTIZATION	17,953	8,542	568	2,226
OTHER	5,286	4,423	-	843
TOTAL OPERATING EXPENSES	297,553	195,808	2,079	10,475
OPERATING INCOME (LOSS)	(67,701)	(17,734)	(694)	(3,449)
NONOPERATING REVENUES (EXPENSES):				
INTEREST REVENUE	1,683	-	215	633
INTEREST EXPENSE	(1,387)	(605)	(32)	(328)
TAX REVENUE	4,008	-	801	3,207
GRANT REVENUE	380	-	124	256
GAIN (LOSS) ON SALE OF FIXED ASSETS	(5,300)	(5,223)	4	3
OTHER NONOPERATING REVENUES	946	-	-	236
OTHER NONOPERATING EXPENSES	(1,365)	(1,202)	(62)	-
TOTAL NONOPERATING REVENUES (EXPENSES)	(1,035)	(7,030)	1,050	4,007
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(68,736)	(24,764)	356	558
OPERATING TRANSFERS TO OTHER FUNDS	(6,593)	-	-	(651)
OPERATING TRANSFERS FROM OTHER FUNDS	4,989	458	-	153
NET INCOME (LOSS)	(70,340)	(24,306)	356	60
RETAINED EARNINGS (DEFICIT), JULY 1, 1998, AS RESTATED	29,660	(2,531)	8,559	23,974
RETAINED EARNINGS (DEFICIT), JUNE 30, 1999	\$ (40,680)	\$ (26,837)	\$ 8,915	\$ 24,034

FIRE PROTECTION DISTRICTS - AMBULANCE	WASTE SYSTEMS DIVISION	ULTRASCREEN THEATER	OTHER ENTERPRISE	
\$ -	\$ -	\$ -	\$ -	OPERATING REVENUES:
878	42,394	-	95	NET PATIENT CARE AND SERVICES
-	-	-	-	CHARGES FOR CURRENT SERVICES
-	-	-	-	OTHER
878	42,394	-	95	TOTAL OPERATING REVENUES
73	29,951	1,135	778	OPERATING EXPENSES:
-	843	-	72	PROFESSIONAL SERVICES
22	49,129	48	503	SALARIES AND EMPLOYEE BENEFITS
106	6,007	504	-	SERVICES AND SUPPLIES
-	-	-	20	DEPRECIATION AND AMORTIZATION
-	-	-	-	OTHER
201	85,930	1,687	1,373	TOTAL OPERATING EXPENSES
677	(43,536)	(1,687)	(1,278)	OPERATING INCOME (LOSS)
23	769	33	10	NONOPERATING REVENUES (EXPENSES):
-	(11)	(411)	-	INTEREST REVENUE
-	-	-	-	INTEREST EXPENSE
-	-	-	-	TAX REVENUE
-	-	-	-	GRANT REVENUE
-	(84)	-	-	GAIN (LOSS) ON SALE OF FIXED ASSETS
-	334	-	376	OTHER NONOPERATING REVENUES
(91)	-	(10)	-	OTHER NONOPERATING EXPENSES
(68)	1,008	(388)	386	TOTAL NONOPERATING REVENUES (EXPENSES)
609	(42,528)	(2,075)	(892)	INCOME (LOSS) BEFORE OPERATING TRANSFERS
(943)	(4,999)	-	-	OPERATING TRANSFERS TO OTHER FUNDS
-	2,878	600	900	OPERATING TRANSFERS FROM OTHER FUNDS
(334)	(44,649)	(1,475)	8	NET INCOME (LOSS)
939	(1,244)	(134)	97	RETAINED EARNINGS (DEFICIT), JULY 1, 1998, AS RESTATED
\$ 605	\$ (45,893)	\$ (1,609)	\$ 105	RETAINED EARNINGS (DEFICIT), JUNE 30, 1999

COUNTY OF SAN BERNARDINO
COMBINING STATEMENT OF CASH FLOWS
ENTERPRISE FUNDS
YEAR ENDED JUNE 30, 1999 (IN THOUSANDS)

PAGE 1 OF 2

	TOTAL	MEDICAL CENTER	CRESTLINE SANITATION DISTRICT	COUNTY SERVICE AREAS
CASH FLOWS FROM OPERATING ACTIVITIES				
OPERATING INCOME (LOSS)	\$ (67,701)	\$ (17,734)	\$ (694)	\$ (3,449)
ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:				
DEPRECIATION AND AMORTIZATION	17,953	8,542	568	2,226
OTHER NONOPERATING REVENUES	946	-	-	236
OTHER NONOPERATING EXPENSES	(163)	-	(62)	-
(INCREASE) DECREASE IN:				
ACCOUNTS RECEIVABLE - NET	851	1,204	(7)	58
TAXES RECEIVABLE	(77)	-	-	-
DUE FROM OTHER FUNDS	5,290	4,636	(14)	(165)
DUE FROM OTHER GOVERNMENTS	(8,033)	(8,662)	(5)	(41)
INVENTORIES	(653)	(653)	-	-
PREPAID ITEMS	(1,531)	(1,531)	-	-
INCREASE (DECREASE) IN:				
ACCOUNTS PAYABLE	3,845	4,631	(43)	133
SALARIES AND BENEFITS PAYABLE	(2,033)	(1,967)	(31)	(1)
DUE TO OTHER FUNDS	8,047	8,628	8	140
ESTIMATED LIABILITY FOR CLOSURE/ POST-CLOSURE CARE COSTS	4,212	-	-	-
EMPLOYEE COMPENSATED ABSENCES	766	765	17	-
TOTAL ADJUSTMENTS	29,420	15,593	431	2,586
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	(38,281)	(2,141)	(263)	(863)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
RECEIPT OF PAYMENT ON ADVANCES TO OTHER FUNDS	36,242	-	-	-
TAXES RECEIVED	4,008	-	801	3,207
GRANT REVENUE	380	-	124	256
OPERATING TRANSFERS TO OTHER FUNDS	(6,593)	-	-	(651)
OPERATING TRANSFERS FROM OTHER FUNDS	4,989	458	-	153
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	39,026	458	925	2,965

FIRE PROTECTION DISTRICTS - AMBULANCE	WASTE SYSTEMS DIVISION	ULTRASCREEN THEATER	OTHER ENTERPRISE
\$ 677	\$ (43,536)	\$ (1,687)	\$ (1,278)
106	6,007	504	-
-	334	-	376
(91)	-	(10)	-
68	(472)	-	-
-	(77)	-	-
4	820	4	5
(22)	697	-	-
-	-	-	-
-	-	-	-
-	(820)	(56)	-
-	(29)	-	(5)
215	(944)	-	-
-	4,212	-	-
-	(16)	-	-
280	9,712	442	376
957	(33,824)	(1,245)	(902)

CASH FLOWS FROM OPERATING ACTIVITIES

OPERATING INCOME (LOSS)

ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO

NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:

DEPRECIATION AND AMORTIZATION

OTHER NONOPERATING REVENUES

OTHER NONOPERATING EXPENSES

(INCREASE) DECREASE IN:

ACCOUNTS RECEIVABLE - NET

TAXES RECEIVABLE

DUE FROM OTHER FUNDS

DUE FROM OTHER GOVERNMENTS

INVENTORIES

PREPAID ITEMS

INCREASE (DECREASE) IN:

ACCOUNTS PAYABLE

SALARIES AND BENEFITS PAYABLE

DUE TO OTHER FUNDS

ESTIMATED LIABILITY FOR CLOSURE/

POST-CLOSURE CARE COSTS

EMPLOYEE COMPENSATED ABSENCES

TOTAL ADJUSTMENTS

NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

RECEIPT OF PAYMENT ON ADVANCES TO OTHER FUNDS

TAXES RECEIVED

GRANT REVENUE

OPERATING TRANSFERS TO OTHER FUNDS

OPERATING TRANSFERS FROM OTHER FUNDS

NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES

COUNTY OF SAN BERNARDINO
COMBINING STATEMENT OF CASH FLOWS (CONTINUED)
ENTERPRISE FUNDS
YEAR ENDED JUNE 30, 1999 (IN THOUSANDS)

PAGE 2 OF 2

	TOTAL	MEDICAL CENTER	CRESTLINE SANITATION DISTRICT	COUNTY SERVICE AREAS
CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES				
ACQUISITION OF FIXED ASSETS	\$ (75,573)	\$ (67,855)	\$ (497)	\$ (1,279)
NOTE PROCEEDS	176,549	176,510	39	-
PRINCIPAL PAID ON CAPITAL LEASE OBLIGATIONS	(1,470)	(933)	-	(487)
INTEREST PAID ON CAPITAL LEASE OBLIGATIONS	(190)	(130)	-	(49)
PRINCIPAL PAID ON BONDS AND NOTES	(37,910)	(36,429)	(468)	(513)
INTEREST PAID ON BONDS AND NOTES	(742)	(9)	(32)	(285)
PROCEEDS FROM SALE OF FIXED ASSETS	373	-	4	3
CONTRIBUTED CAPITAL CONTRIBUTION	175,599	175,599	-	-
PAYMENT TO BOND ESCROW AGENT	(176,886)	(176,886)	-	-
PAYMENT OF BOND ISSUANCE COSTS	(3,038)	(3,038)	-	-
NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES	56,712	66,829	(954)	(2,610)
CASH FLOWS FROM INVESTING ACTIVITIES				
INTEREST ON INVESTMENTS	11,253	9,570	215	633
PURCHASES OF INVESTMENTS	(57,448)	(57,448)	-	-
DECREASE IN OBLIGATIONS UNDER REVERSE REPURCHASE AGREEMENTS	(1,603)	(137)	(178)	(578)
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	(47,798)	(48,015)	37	55
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	9,659	17,131	(255)	(453)
CASH AND CASH EQUIVALENTS, JULY 1, 1998	42,494	5,976	4,654	13,805
CASH AND CASH EQUIVALENTS, JUNE 30, 1999	\$ 52,153	\$ 23,107	\$ 4,399	\$ 13,352
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES				
INTEREST RECEIVABLE	\$ 1,240	\$ 1,240	\$ -	\$ -
INTEREST PAYABLE	15,303	15,303	-	-
ARBITRAGE PAYABLE	857	857	-	-
DUE TO COUNTY	997	997	-	-
CONTRIBUTION OF MEDICAL CENTER FIXED ASSETS	485,878	485,878	-	-
CAPITAL LEASE OBLIGATIONS-ADDITIONS	1,483	1,483	-	-
DEFERRED ISSUANCE COSTS	15,102	15,102	-	-
CONTRIBUTION OF MEDICAL CENTER CERTIFICATES OF PARTICIPATION (NET)	660,277	660,277	-	-

FIRE PROTECTION DISTRICTS - AMBULANCE	WASTE SYSTEMS DIVISION	ULTRASCREEN THEATER	OTHER ENTERPRISE
\$ (60)	\$ (5,882)	\$ -	\$ -
-	-	-	-
-	(50)	-	-
-	(11)	-	-
-	-	-	(500)
-	-	(416)	-
-	366	-	-
-	-	-	-
-	-	-	-
-	-	-	-
(60)	(5,577)	(416)	(500)
23	769	33	10
-	-	-	-
(27)	(612)	(45)	(26)
(4)	157	(12)	(16)
(50)	(5,123)	(1,073)	(518)
626	15,689	1,118	626
\$ 576	\$ 10,566	\$ 45	\$ 108

CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES

ACQUISITION OF FIXED ASSETS
 NOTE PROCEEDS
 PRINCIPAL PAID ON CAPITAL LEASE OBLIGATIONS
 INTEREST PAID ON CAPITAL LEASE OBLIGATIONS
 PRINCIPAL PAID ON BONDS AND NOTES
 INTEREST PAID ON BONDS AND NOTES
 PROCEEDS FROM SALE OF FIXED ASSETS
 CONTRIBUTED CAPITAL CONTRIBUTION
 PAYMENT TO BOND ESCROW AGENT
 PAYMENT OF BOND ISSUANCE COSTS

NET CASH PROVIDED (USED) BY CAPITAL AND RELATED FINANCING
 ACTIVITIES

CASH FLOWS FROM INVESTING ACTIVITIES

INTEREST ON INVESTMENTS
 PURCHASES OF INVESTMENTS
 DECREASE IN OBLIGATIONS UNDER REVERSE
 REPURCHASE AGREEMENTS

NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES

NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS

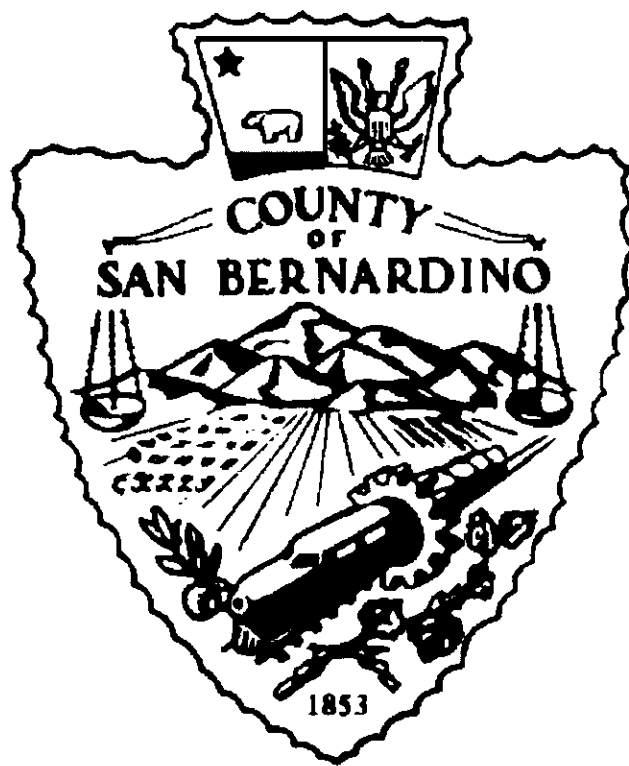
CASH AND CASH EQUIVALENTS, JULY 1, 1998

CASH AND CASH EQUIVALENTS, JUNE 30, 1999

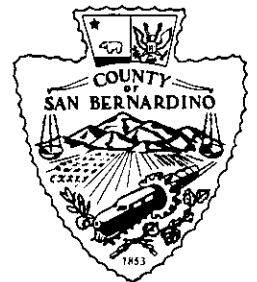
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES

\$ -	\$ -	\$ -	\$ -
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-

INTEREST RECEIVABLE
 INTEREST PAYABLE
 ARBITRAGE PAYABLE
 DUE TO COUNTY
 CONTRIBUTION OF MEDICAL CENTER FIXED ASSETS
 CAPITAL LEASE OBLIGATIONS-ADDITIONS
 DEFERRED ISSUANCE COSTS
 CONTRIBUTION OF MEDICAL CENTER CERTIFICATES
 OF PARTICIPATION (NET)



INTERNAL SERVICE FUNDS



INTERNAL SERVICE FUNDS DESCRIPTIONS

GENERAL SERVICES GROUP

The General Services Agency Fund accounts for the County's Printing Services, Records Management and Central Mail Services departments. Services which are available to all County departments and special districts are financed by user fees for services provided.

TELEPHONE SERVICES

The Telephone Services Fund accounts for Countywide telephone operations including related hardware, software, communication facilities, and a network of microwave sites.

COMPUTER OPERATIONS

The Computer Operations Fund accounts for 24-hour-per-day, Countywide data processing services including data entry, report distribution and distributed data processing with technical support.

VEHICLE SERVICES

The Vehicle Services Fund includes both the County Garage and Motor Pool. The Fund accounts for vehicle rental services to all County departments, and maintenance and repair services to the County's vehicle and heavy equipment fleet.

RISK MANAGEMENT

The Risk Management Fund accounts for the County's self-insured worker's compensation, public liability, property conservation and safety programs which are provided to all County departments and special districts.

FLOOD CONTROL EQUIPMENT

The Flood Control Equipment Fund accounts for heavy equipment rental and maintenance services provided to each of the six flood control zones within various geographical regions of the County.

COUNTY OF SAN BERNARDINO
COMBINING BALANCE SHEET
INTERNAL SERVICE FUNDS
JUNE 30, 1999 (IN THOUSANDS)

ASSETS	TOTAL	GENERAL SERVICES GROUP	TELEPHONE SERVICES	COMPUTER OPERATIONS
CASH AND CASH EQUIVALENTS	\$ 47,437	\$ 271	\$ 2,210	\$ 1,660
ACCOUNTS RECEIVABLE - NET	27	-	12	12
INTEREST RECEIVABLE	193	-	-	-
DUE FROM OTHER FUNDS	1,396	52	479	269
DUE FROM OTHER GOVERNMENTS	559	3	106	7
INVENTORIES	1,984	48	353	-
PREPAID ITEMS	2,547	305	-	-
DEFERRED CHARGES	426	-	-	-
ADVANCES TO OTHER FUNDS	5,204	-	-	-
OTHER ASSETS	388	-	-	-
LAND, STRUCTURES AND IMPROVEMENTS	4,697	-	1,445	-
EQUIPMENT	48,975	648	15,387	8,303
ACCUMULATED DEPRECIATION AND AMORTIZATION	(40,316)	(451)	(15,468)	(7,330)
CONSTRUCTION IN PROGRESS	1,530	-	-	-
TOTAL ASSETS	<u>\$ 75,047</u>	<u>\$ 876</u>	<u>\$ 4,524</u>	<u>\$ 2,921</u>
LIABILITIES AND FUND EQUITY				
LIABILITIES:				
ACCOUNTS PAYABLE	\$ 2,082	\$ 45	\$ 635	\$ 403
SALARIES AND BENEFITS PAYABLE	818	55	198	289
DUE TO OTHER FUNDS	516	1	-	38
DEFERRED REVENUE	201	201	-	-
ADVANCES FROM OTHER FUNDS	25	-	-	-
ESTIMATED LIABILITY FOR LITIGATION AND SELF-INSURED CLAIMS	50,615	-	-	-
EMPLOYEE COMPENSATED ABSENCES	2,382	184	592	681
CAPITAL LEASE OBLIGATIONS	1,374	115	1,121	71
TOTAL LIABILITIES	<u>58,013</u>	<u>601</u>	<u>2,546</u>	<u>1,482</u>
FUND EQUITY (DEFICIT):				
CONTRIBUTED CAPITAL	1,745	150	500	699
RETAINED EARNINGS (DEFICIT):				
RESERVED - VEHICLE/EQUIPMENT REPLACEMENT	7,439	-	1,077	579
RESERVED - CAPITAL IMPROVEMENTS	535	-	-	-
UNRESERVED	7,315	125	401	161
TOTAL RETAINED EARNINGS (DEFICIT)	<u>15,289</u>	<u>125</u>	<u>1,478</u>	<u>740</u>
TOTAL FUND EQUITY (DEFICIT)	<u>17,034</u>	<u>275</u>	<u>1,978</u>	<u>1,439</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$ 75,047</u>	<u>\$ 876</u>	<u>\$ 4,524</u>	<u>\$ 2,921</u>

VEHICLE SERVICES	RISK MANAGEMENT	FLOOD CONTROL EQUIPMENT
\$ 2,772	\$ 39,872	\$ 652
3	-	-
-	-	193
56	501	39
256	187	-
1,583	-	-
-	2,242	-
-	426	-
-	4,354	850
-	388	-
3,252	-	-
16,728	310	7,599
(14,095)	(280)	(2,692)
1,530	-	-
<u>\$ 12,085</u>	<u>\$ 48,000</u>	<u>\$ 6,641</u>

ASSETS
CASH AND CASH EQUIVALENTS
ACCOUNTS RECEIVABLE - NET
INTEREST RECEIVABLE
DUE FROM OTHER FUNDS
DUE FROM OTHER GOVERNMENTS
INVENTORIES
PREPAID ITEMS
DEFERRED CHARGES
ADVANCES TO OTHER FUNDS
OTHER ASSETS
LAND, STRUCTURES AND IMPROVEMENTS
EQUIPMENT
ACCUMULATED DEPRECIATION AND AMORTIZATION
CONSTRUCTION IN PROGRESS
TOTAL ASSETS

VEHICLE SERVICES	RISK MANAGEMENT	FLOOD CONTROL EQUIPMENT
\$ 643	\$ 356	\$ -
200	75	1
94	373	10
-	-	-
-	25	-
-	50,615	-
729	196	-
-	67	-
<u>1,666</u>	<u>51,707</u>	<u>11</u>
396	-	-
5,783	-	-
535	-	-
3,705	(3,707)	6,630
<u>10,023</u>	<u>(3,707)</u>	<u>6,630</u>
<u>10,419</u>	<u>(3,707)</u>	<u>6,630</u>
<u>\$ 12,085</u>	<u>\$ 48,000</u>	<u>\$ 6,641</u>

LIABILITIES AND FUND EQUITY

LIABILITIES
ACCOUNTS PAYABLE
SALARIES AND BENEFITS PAYABLE
DUE TO OTHER FUNDS
DEFERRED REVENUE
ADVANCES FROM OTHER FUNDS
ESTIMATED LIABILITY FOR LITIGATION AND SELF-INSURED CLAIMS
EMPLOYEE COMPENSATED ABSENCES
CAPITAL LEASE OBLIGATIONS
TOTAL LIABILITIES
FUND EQUITY (DEFICIT):
CONTRIBUTED CAPITAL
RETAINED EARNINGS (DEFICIT):
RESERVED - VEHICLE/EQUIPMENT REPLACEMENT
RESERVED - CAPITAL IMPROVEMENTS
UNRESERVED
TOTAL RETAINED EARNINGS (DEFICIT)
TOTAL FUND EQUITY (DEFICIT)
TOTAL LIABILITIES AND FUND EQUITY

COUNTY OF SAN BERNARDINO
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS (DEFICIT)
INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 1999 (IN THOUSANDS)

	TOTAL	GENERAL SERVICES GROUP	TELEPHONE SERVICES	COMPUTER OPERATIONS
OPERATING REVENUES:				
CHARGES FOR CURRENT SERVICES	\$ 106,858	\$ 8,727	\$ 16,891	\$ 14,856
TOTAL OPERATING REVENUES	106,858	8,727	16,891	14,856
OPERATING EXPENSES:				
PROFESSIONAL SERVICES	3,838	325	375	1,805
SALARIES AND EMPLOYEE BENEFITS	19,650	1,485	5,101	5,810
SELF-INSURED CLAIMS	22,405	-	-	-
SERVICES AND SUPPLIES	46,753	6,359	8,267	5,693
DEPRECIATION AND AMORTIZATION	5,682	73	1,251	610
OTHER	63	-	-	-
TOTAL OPERATING EXPENSES	98,391	8,242	14,994	13,918
OPERATING INCOME (LOSS)	8,467	485	1,897	938
NONOPERATING REVENUES (EXPENSES):				
INTEREST REVENUE	3,320	-	-	-
INTEREST EXPENSE	(113)	(12)	(86)	(15)
GAIN (LOSS) ON SALE OF FIXED ASSETS	(38)	(4)	6	(32)
TOTAL NONOPERATING REVENUES (EXPENSES)	3,169	(16)	(80)	(47)
NET INCOME (LOSS)	11,636	469	1,817	891
RETAINED EARNINGS (DEFICIT), JULY 1, 1998	3,653	(344)	(339)	(151)
RETAINED EARNINGS (DEFICIT), JUNE 30, 1999	\$ 15,289	\$ 125	\$ 1,478	\$ 740

<u>VEHICLE SERVICES</u>	<u>RISK MANAGEMENT</u>	<u>FLOOD CONTROL EQUIPMENT</u>
<u>\$ 27,914</u>	<u>\$ 36,556</u>	<u>\$ 1,914</u>
<u>27,914</u>	<u>36,556</u>	<u>1,914</u>
627	698	8
5,249	1,951	54
-	22,405	-
20,079	5,127	1,228
2,297	671	780
-	63	-
<u>28,252</u>	<u>30,915</u>	<u>2,070</u>
<u>(338)</u>	<u>5,641</u>	<u>(156)</u>
195	3,014	111
-	-	-
<u>117</u>	<u>-</u>	<u>(125)</u>
<u>312</u>	<u>3,014</u>	<u>(14)</u>
(26)	8,655	(170)
<u>10,049</u>	<u>(12,362)</u>	<u>6,800</u>
<u>\$ 10,023</u>	<u>\$ (3,707)</u>	<u>\$ 6,630</u>

OPERATING REVENUES:
CHARGES FOR CURRENT SERVICES

TOTAL OPERATING REVENUES

OPERATING EXPENSES:
PROFESSIONAL SERVICES
SALARIES AND EMPLOYEE BENEFITS
SELF-INSURED CLAIMS
SERVICES AND SUPPLIES
DEPRECIATION AND AMORTIZATION
OTHER

TOTAL OPERATING EXPENSES

OPERATING INCOME (LOSS)

NONOPERATING REVENUES (EXPENSES):
INTEREST REVENUE
INTEREST EXPENSE
GAIN (LOSS) ON SALE OF FIXED ASSETS

TOTAL NONOPERATING REVENUES (EXPENSES)

NET INCOME (LOSS)

RETAINED EARNINGS (DEFICIT), JULY 1, 1998

RETAINED EARNINGS (DEFICIT), JUNE 30, 1999

COUNTY OF SAN BERNARDINO
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 1999 (IN THOUSANDS)

PAGE 1 OF 2

	TOTAL	GENERAL SERVICES GROUP	TELEPHONE SERVICES	COMPUTER OPERATIONS
CASH FLOWS FROM OPERATING ACTIVITIES				
OPERATING INCOME (LOSS)	\$ 8,467	\$ 485	\$ 1,897	\$ 938
ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:				
DEPRECIATION AND AMORTIZATION	5,682	73	1,251	610
(INCREASE) DECREASE IN:				
ACCOUNTS RECEIVABLE - NET	(15)	-	(12)	-
DUE FROM OTHER FUNDS	(35)	24	(229)	185
DUE FROM OTHER GOVERNMENTS	(124)	1	(11)	(7)
INVENTORIES	134	12	91	-
PREPAID ITEMS	531	(22)	-	-
OTHER ASSETS	(617)	-	-	-
INCREASE (DECREASE) IN:				
ACCOUNTS PAYABLE	(230)	(174)	282	(764)
SALARIES AND BENEFITS PAYABLE	(616)	(60)	(160)	(120)
DUE TO OTHER FUNDS	288	(14)	-	38
DEFERRED REVENUE	97	97	-	-
ESTIMATED LIABILITY FOR LITIGATION AND SELF-INSURED CLAIMS	1,641	-	-	-
EMPLOYEE COMPENSATED ABSENCES	182	1	63	37
TOTAL ADJUSTMENTS	6,918	(62)	1,275	(21)
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	15,385	423	3,172	917
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
RECEIPT OF PAYMENT ON ADVANCES TO OTHER FUNDS	366	-	-	-
PAYMENT ON ADVANCES FROM OTHER FUNDS	(55)	(55)	-	-
NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES	311	(55)	-	-

VEHICLE SERVICES	RISK MANAGEMENT	FLOOD CONTROL EQUIPMENT
\$ (338)	\$ 5,641	\$ (156)
2,297	671	780
(3)	-	-
(15)	4	(4)
(26)	(187)	106
31	-	-
-	553	-
-	(424)	(193)
467	(32)	(9)
(207)	(69)	-
94	184	(14)
-	-	-
-	1,641	-
57	24	-
2,695	2,365	666
2,357	8,006	510
-	366	-
-	-	-
-	366	-

CASH FLOWS FROM OPERATING ACTIVITIES

OPERATING INCOME (LOSS)

ADJUSTMENTS TO RECONCILE OPERATING INCOME (LOSS) TO

NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:

DEPRECIATION AND AMORTIZATION

(INCREASE) DECREASE IN:

ACCOUNTS RECEIVABLE - NET

DUE FROM OTHER FUNDS

DUE FROM OTHER GOVERNMENTS

INVENTORIES

PREPAID ITEMS

OTHER ASSETS

INCREASE (DECREASE) IN:

ACCOUNTS PAYABLE

SALARIES AND BENEFITS PAYABLE

DUE TO OTHER FUNDS

DEFERRED REVENUE

ESTIMATED LIABILITY FOR LITIGATION

AND SELF-INSURED CLAIMS

EMPLOYEE COMPENSATED ABSENCES

TOTAL ADJUSTMENTS

NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES

RECEIPT OF PAYMENT ON ADVANCES TO OTHER FUNDS

PAYMENT ON ADVANCES FROM OTHER FUNDS

NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES

COUNTY OF SAN BERNARDINO
COMBINING STATEMENT OF CASH FLOWS (CONTINUED)
INTERNAL SERVICE FUNDS
YEAR ENDED JUNE 30, 1999 (IN THOUSANDS)

PAGE 2 OF 2

	TOTAL	GENERAL SERVICES GROUP	TELEPHONE SERVICES	COMPUTER OPERATIONS
<u>CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES</u>				
ACQUISITION OF FIXED ASSETS	\$ (4,338)	\$ -	\$ (218)	\$ (284)
PRINCIPAL PAID ON CAPITAL LEASE OBLIGATIONS	(1,575)	(95)	(1,199)	(234)
INTEREST PAID ON CAPITAL LEASE OBLIGATIONS	(113)	(12)	(86)	(15)
PROCEEDS FROM SALE OF FIXED ASSETS	49	8	6	-
NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(5,977)</u>	<u>(99)</u>	<u>(1,497)</u>	<u>(533)</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>				
INTEREST ON INVESTMENTS	3,320	-	-	-
SALES OF INVESTMENTS	4,016	-	-	-
DECREASE IN OBLIGATIONS UNDER REVERSE REPURCHASE AGREEMENTS	<u>(675)</u>	<u>-</u>	<u>(24)</u>	<u>(57)</u>
NET CASH PROVIDED BY INVESTING ACTIVITIES	<u>6,661</u>	<u>-</u>	<u>(24)</u>	<u>(57)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	16,380	269	1,651	327
CASH AND CASH EQUIVALENTS, JULY 1, 1998	<u>31,057</u>	<u>2</u>	<u>559</u>	<u>1,333</u>
CASH AND CASH EQUIVALENTS, JUNE 30, 1999	<u>\$ 47,437</u>	<u>\$ 271</u>	<u>\$ 2,210</u>	<u>\$ 1,660</u>
<u>NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES</u>				
ACQUISITION OF EQUIPMENT THROUGH CAPITAL LEASES	<u>\$ 358</u>	<u>\$ -</u>	<u>\$ 358</u>	<u>\$ -</u>

<u>VEHICLE SERVICES</u>	<u>RISK MANAGEMENT</u>	<u>FLOOD CONTROL EQUIPMENT</u>
\$ (3,490)	\$ -	\$ (346)
-	(47)	-
-	-	-
<u>35</u>	<u>-</u>	<u>-</u>
<u>(3,455)</u>	<u>(47)</u>	<u>(346)</u>

CASH FLOWS FROM CAPITAL & RELATED FINANCING ACTIVITIES

ACQUISITION OF FIXED ASSETS
 PRINCIPAL PAID ON CAPITAL LEASE OBLIGATIONS
 INTEREST PAID ON CAPITAL LEASE OBLIGATIONS
 PROCEEDS FROM SALE OF FIXED ASSETS

NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES

195	3,014	111
-	4,016	-
<u>(160)</u>	<u>(418)</u>	<u>(16)</u>
<u>35</u>	<u>6,612</u>	<u>95</u>
(1,063)	14,937	259
<u>3,835</u>	<u>24,935</u>	<u>393</u>
<u>\$ 2,772</u>	<u>\$ 39,872</u>	<u>\$ 652</u>

CASH FLOWS FROM INVESTING ACTIVITIES

INTEREST ON INVESTMENTS
 SALES OF INVESTMENTS
 DECREASE IN OBLIGATIONS UNDER REVERSE
 REPURCHASE AGREEMENTS

NET CASH PROVIDED BY INVESTING ACTIVITIES

NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS

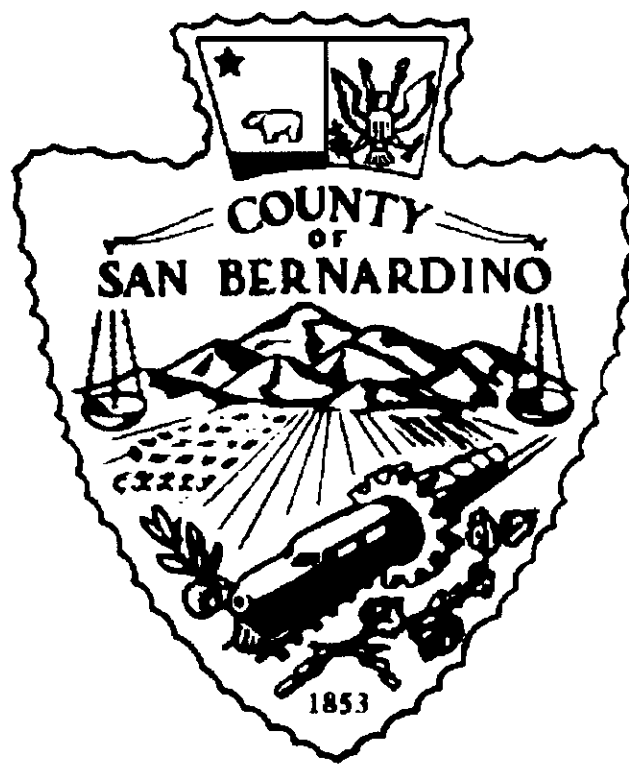
CASH AND CASH EQUIVALENTS, JULY 1, 1998

CASH AND CASH EQUIVALENTS, JUNE 30, 1999

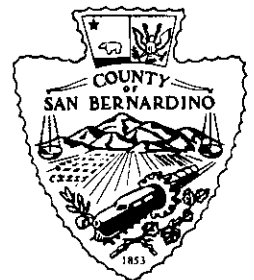
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
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NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES

ACQUISITION OF EQUIPMENT THROUGH CAPITAL LEASES



TRUST AND AGENCY FUNDS



TRUST AND AGENCY FUNDS DESCRIPTIONS

EXPENDABLE TRUST FUNDS

Law Library - The County Law Library accounts for the statutory portion of Superior and Municipal Court filing fees, which support the current and future needs of law library facilities.

Barstow Cemetery Endowment Care Fund - The Barstow Cemetery Endowment Care Fund accounts for all cash deposits collected for each grave lot sold, and is used to defray the actual costs of care and maintenance of the cemetery.

Lucerne Valley Cemetery Endowment Care Fund - The Lucerne Valley Cemetery Endowment Care Fund accounts for all cash deposits collected for each grave lot sold, and is used to defray the actual costs of care and maintenance of the cemetery.

B.D. "Nino" Galleano Scholarship Fund - The B.D. "Nino" Galleano Scholarship Fund accounts for all donations received to promote additional education in the conservation of natural resources. The fund is administered by the West End Resource Conservation District.

INVESTMENT TRUST FUNDS

The Investment Trust is made up of funds for school districts, self governed special districts, state trial court and other investment trusts. The 100 plus County schools' operating and debt service funds are grouped under this entity. The County has fiduciary responsibility for cash and investments, and the Auditor/Controller-Recorder makes disbursements upon the request of the responsible school district officers. The County has fiduciary responsibility for more than twenty self-governed special districts. Cash and investments are administered by the County Treasurer, and the Auditor/Controller-Recorder makes disbursements upon the request of the responsible district officers. The state Trial Court Fund accounts for the operation of Trial Courts beginning on January 1, 1998, as a result of A.B. 233. The Other Investment Trust Funds account for all other funds for which the County Treasurer and Auditor/Controller-Recorder have fiduciary responsibilities.

PENSION TRUST FUND

The Pension Trust Fund operates under the County Employees' Retirement Law of 1937. The fund accounts for employer and employee contributions and for related pension, death, disability and survivor benefits for substantially all employees of the County and certain participating special districts.

AGENCY FUNDS

Special Assessment Funds - The special assessment funds are administered by the County Treasurer and account for amounts collected from property owners for the payment of special assessment bond principal and interest. The special assessment bonds include both 1911 and 1915 Act Bonds and Mello-Roos Bonds.

Other Agency Funds - Accounts for other agency funds where the County holds money either in a custodial capacity for other entities, or as a clearing account to accumulate and hold certain monies until disbursement to the ultimate recipient.

COUNTY OF SAN BERNARDINO
COMBINING BALANCE SHEET
ALL TRUST AND AGENCY FUNDS
JUNE 30, 1999 (IN THOUSANDS)

ASSETS	TOTAL	EXPENDABLE TRUST
CASH AND CASH EQUIVALENTS	\$ 1,256,933	\$ 1,840
INVESTMENTS	3,695,040	-
ACCOUNTS RECEIVABLE - NET	30,111	-
TAXES RECEIVABLE	110,128	-
INTEREST RECEIVABLE	14,715	-
DUE FROM OTHER FUNDS	31,473	18
DUE FROM OTHER GOVERNMENTS	2,923	-
ADVANCES TO OTHER FUNDS	250	-
TOTAL ASSETS	<u>\$ 5,141,573</u>	<u>\$ 1,858</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES:		
ACCOUNTS PAYABLE	\$ 705,434	\$ -
DUE TO OTHER FUNDS	33,504	-
DUE TO OTHER GOVERNMENTS	430,410	-
TOTAL LIABILITIES	<u>1,169,348</u>	<u>-</u>
FUND BALANCE:		
RESERVED FOR PENSION AND OTHER BENEFITS	3,112,497	-
RESERVED FOR INVESTMENT PARTICIPANTS	857,870	-
RESERVED FOR ENDOWMENTS	447	447
UNRESERVED, UNDESIGNATED	1,411	1,411
TOTAL FUND BALANCE	<u>3,972,225</u>	<u>1,858</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 5,141,573</u>	<u>\$ 1,858</u>

INVESTMENT TRUST	PENSION TRUST	AGENCY	ASSETS
\$ 849,472	\$ 94,466	\$ 311,155	CASH AND CASH EQUIVALENTS
-	3,679,112	15,928	INVESTMENTS
80	30,031	-	ACCOUNTS RECEIVABLE - NET
-	-	110,128	TAXES RECEIVABLE
-	14,314	401	INTEREST RECEIVABLE
9,069	49	22,337	DUE FROM OTHER FUNDS
2,923	-	-	DUE FROM OTHER GOVERNMENTS
-	-	250	ADVANCES TO OTHER FUNDS
<u>\$ 861,544</u>	<u>\$ 3,817,972</u>	<u>\$ 460,199</u>	TOTAL ASSETS
			LIABILITIES AND FUND BALANCE
\$ -	\$ 705,434	\$ -	LIABILITIES:
3,674	41	29,789	ACCOUNTS PAYABLE
-	-	430,410	DUE TO OTHER FUNDS
<u>3,674</u>	<u>705,475</u>	<u>460,199</u>	DUE TO OTHER GOVERNMENTS
			TOTAL LIABILITIES
-	3,112,497	-	FUND BALANCE:
857,870	-	-	RESERVED FOR PENSION AND OTHER BENEFITS
-	-	-	RESERVED FOR INVESTMENT PARTICIPANTS
-	-	-	RESERVED FOR ENDOWMENTS
<u>857,870</u>	<u>3,112,497</u>	<u>-</u>	UNRESERVED, UNDESIGNATED
<u>\$ 861,544</u>	<u>\$ 3,817,972</u>	<u>\$ 460,199</u>	TOTAL FUND BALANCE
			TOTAL LIABILITIES AND FUND BALANCE

COUNTY OF SAN BERNARDINO
COMBINING BALANCE SHEET
EXPENDABLE TRUST FUNDS
JUNE 30, 1999 (IN THOUSANDS)

			BARSTOW CEMETERY ENDOWMENT CARE FUND	LUCERNE VALLEY CEMETERY ENDOWMENT CARE FUND	B.D. 'NIÑO' GALLEANO SCHOLARSHIP FUND
	TOTAL	LAW LIBRARY			
ASSETS					
CASH AND CASH EQUIVALENTS	\$ 1,840	\$ 1,397	\$ 379	\$ 58	\$ 6
DUE FROM OTHER FUNDS	18	14	4	-	-
TOTAL ASSETS	<u>\$ 1,858</u>	<u>\$ 1,411</u>	<u>\$ 383</u>	<u>\$ 58</u>	<u>\$ 6</u>
FUND BALANCE					
FUND BALANCE:					
RESERVED FOR ENDOWMENTS	\$ 447	\$ -	\$ 383	\$ 58	\$ 6
UNRESERVED, UNDESIGNATED	1,411	1,411	-	-	-
TOTAL FUND BALANCE	<u>\$ 1,858</u>	<u>\$ 1,411</u>	<u>\$ 383</u>	<u>\$ 58</u>	<u>\$ 6</u>

COUNTY OF SAN BERNARDINO
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
EXPENDABLE TRUST FUNDS
YEAR ENDED JUNE 30, 1999 (IN THOUSANDS)

	<u>TOTAL</u>	<u>LAW LIBRARY</u>	<u>BARSTOW CEMETERY ENDOWMENT CARE FUND</u>	<u>LUCERNE VALLEY CEMETERY ENDOWMENT CARE FUND</u>	<u>B.D. 'NIÑO' GALLEANO SCHOLARSHIP FUND</u>
REVENUES:					
REVENUES FROM USE OF MONEY & PROPERTY	\$ 77	\$ 54	\$ 20	\$ 3	\$ -
CHARGES FOR CURRENT SERVICES	13	11	-	2	-
OTHER REVENUES	<u>1,504</u>	<u>1,469</u>	<u>35</u>	<u>-</u>	<u>-</u>
TOTAL REVENUES	<u>1,594</u>	<u>1,534</u>	<u>55</u>	<u>5</u>	<u>-</u>
EXPENDITURES:					
CURRENT: EDUCATION	<u>1,201</u>	<u>1,200</u>	<u>-</u>	<u>-</u>	<u>1</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	393	334	55	5	(1)
FUND BALANCE, JULY 1, 1998	<u>1,465</u>	<u>1,077</u>	<u>328</u>	<u>53</u>	<u>7</u>
FUND BALANCE, JUNE 30, 1999	<u>\$ 1,858</u>	<u>\$ 1,411</u>	<u>\$ 383</u>	<u>\$ 58</u>	<u>\$ 6</u>

COUNTY OF SAN BERNARDINO
STATEMENT OF NET ASSETS
INVESTMENT AND PENSION TRUST FUNDS
YEAR ENDED JUNE 30, 1999 (IN THOUSANDS)

	TOTAL	INVESTMENT TRUST	PENSION TRUST
ASSETS:			
CASH AND CASH EQUIVALENTS	\$ 943,938	\$ 849,472	\$ 94,466
RECEIVABLES:			
SECURITIES SOLD	24,118	-	24,118
ACCRUED INTEREST AND DIVIDENDS	14,314	-	14,314
DUE FROM OTHER FUNDS	9,118	9,069	49
DUE FROM OTHER GOVERNMENTS	2,923	2,923	-
EMPLOYEE AND EMPLOYER CONTRIBUTIONS	5,068	-	5,068
OTHER	925	80	845
TOTAL RECEIVABLES	56,466	12,072	44,394
INVESTMENTS, AT FAIR VALUE:			
SECURITIES:			
UNITED STATES GOVERNMENT SECURITIES	532,794	-	532,794
CORPORATE BONDS	263,567	-	263,567
DOMESTIC COMMON AND PREFERRED STOCK	1,570,194	-	1,570,194
FOREIGN COMMON AND PREFERRED STOCK	534,181	-	534,181
FOREIGN BONDS	188,018	-	188,018
INVESTMENTS OF CASH COLLATERAL RECEIVED ON SECURITIES LENDING	427,858	-	427,858
OTHER	3,057	-	3,057
TOTAL SECURITIES	3,519,669	-	3,519,669
REAL ESTATE	159,238	-	159,238
MORTGAGES	205	-	205
TOTAL INVESTMENTS	3,679,112	-	3,679,112
TOTAL ASSETS	4,679,516	861,544	3,817,972
LIABILITIES:			
SECURITIES LENDING	427,858	-	427,858
PAYABLE FOR SECURITIES PURCHASES	36,388	-	36,388
DUE TO OTHER FUNDS	3,715	3,674	41
MORTGAGE NOTE PAYABLE	5,925	-	5,925
ACCRUED EXPENSES	235,263	-	235,263
TOTAL LIABILITIES	709,149	3,674	705,475
NET ASSETS HELD IN TRUST	\$ 3,970,367	\$ 857,870	\$ 3,112,497

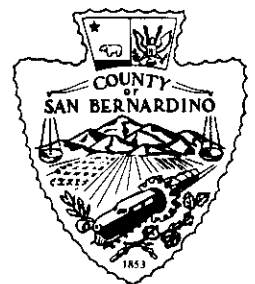
COUNTY OF SAN BERNARDINO
 COMBINING BALANCE SHEET
 AGENCY FUNDS
 JUNE 30, 1999 (IN THOUSANDS)

	TOTAL	SPECIAL ASSESSMENT FUNDS	OTHER AGENCY FUNDS
ASSETS			
CASH AND CASH EQUIVALENTS	\$ 311,155	\$ 4,409	\$ 306,746
INVESTMENTS	15,928	-	15,928
TAXES RECEIVABLE	110,128	-	110,128
INTEREST RECEIVABLE	401	-	401
DUE FROM OTHER FUNDS	22,337	38	22,299
ADVANCES TO OTHER FUNDS	250	-	250
TOTAL ASSETS	<u>\$ 460,199</u>	<u>\$ 4,447</u>	<u>\$ 455,752</u>
LIABILITIES			
DUE TO OTHER FUNDS	\$ 29,789	\$ -	\$ 29,789
DUE TO OTHER GOVERNMENTS	430,410	4,447	425,963
TOTAL LIABILITIES	<u>\$ 460,199</u>	<u>\$ 4,447</u>	<u>\$ 455,752</u>

COUNTY OF SAN BERNARDINO
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
AGENCY FUNDS
YEAR ENDED JUNE 30, 1999 (IN THOUSANDS)

	BALANCE JULY 1, 1998	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 1999
TOTAL AGENCY FUNDS				
ASSETS:				
CASH AND CASH EQUIVALENTS	\$ 309,867	\$ 5,200,659	\$ 5,199,371	\$ 311,155
INVESTMENTS	17,435	591	2,098	15,928
TAXES RECEIVABLE	127,377	110,128	127,377	110,128
INTEREST RECEIVABLE	455	401	455	401
DUE FROM OTHER FUNDS	10,654	22,337	10,654	22,337
DUE FROM OTHER GOVERNMENTS	2	-	2	-
ADVANCES TO OTHER FUNDS	250	-	-	250
TOTAL ASSETS	<u>\$ 466,040</u>	<u>\$ 5,334,116</u>	<u>\$ 5,339,957</u>	<u>\$ 460,199</u>
LIABILITIES:				
ACCOUNTS PAYABLE	\$ 4,999	\$ -	\$ 4,999	\$ -
DUE TO OTHER FUNDS	15,192	29,789	15,192	29,789
DUE TO OTHER GOVERNMENTS	433,013	430,410	433,013	430,410
OBLIGATIONS UNDER REVERSE REPURCHASE AGREEMENTS	12,836	-	12,836	-
TOTAL LIABILITIES	<u>\$ 466,040</u>	<u>\$ 460,199</u>	<u>\$ 466,040</u>	<u>\$ 460,199</u>
SPECIAL ASSESSMENT FUNDS				
ASSETS:				
CASH AND CASH EQUIVALENTS	\$ 4,835	\$ 3,281	\$ 3,707	\$ 4,409
DUE FROM OTHER FUNDS	-	38	-	38
DUE FROM OTHER GOVERNMENTS	2	-	2	-
TOTAL ASSETS	<u>\$ 4,837</u>	<u>\$ 3,319</u>	<u>\$ 3,709</u>	<u>\$ 4,447</u>
LIABILITIES:				
DUE TO OTHER GOVERNMENTS	\$ 4,634	\$ 4,447	\$ 4,634	\$ 4,447
OBLIGATIONS UNDER REVERSE REPURCHASE AGREEMENTS	203	-	203	-
TOTAL LIABILITIES	<u>\$ 4,837</u>	<u>\$ 4,447</u>	<u>\$ 4,837</u>	<u>\$ 4,447</u>
OTHER AGENCY FUNDS				
ASSETS:				
CASH AND CASH EQUIVALENTS	\$ 305,032	\$ 5,197,378	\$ 5,195,664	\$ 306,746
INVESTMENTS	17,435	591	2,098	15,928
TAXES RECEIVABLE	127,377	110,128	127,377	110,128
INTEREST RECEIVABLE	455	401	455	401
DUE FROM OTHER FUNDS	10,654	22,299	10,654	22,299
ADVANCES TO OTHER FUNDS	250	-	-	250
TOTAL ASSETS	<u>\$ 461,203</u>	<u>\$ 5,330,797</u>	<u>\$ 5,336,248</u>	<u>\$ 455,752</u>
LIABILITIES:				
ACCOUNTS PAYABLE	\$ 4,999	\$ -	\$ 4,999	\$ -
DUE TO OTHER FUNDS	15,192	29,789	15,192	29,789
DUE TO OTHER GOVERNMENTS	428,379	425,963	428,379	425,963
OBLIGATIONS UNDER REVERSE REPURCHASE AGREEMENTS	12,633	-	12,633	-
TOTAL LIABILITIES	<u>\$ 461,203</u>	<u>\$ 455,752</u>	<u>\$ 461,203</u>	<u>\$ 455,752</u>

GENERAL FIXED ASSETS ACCOUNT GROUP



GENERAL FIXED ASSETS ACCOUNT GROUP DESCRIPTION

The General Fixed Assets Account Group is used to provide accountability and control for the County's fixed assets other than those accounted for in Enterprise Funds, Internal Service Funds, or the Pension Trust Fund.

COUNTY OF SAN BERNARDINO
SCHEDULE OF GENERAL FIXED ASSETS - BY SOURCE
JUNE 30, 1999 (IN THOUSANDS)

GENERAL FIXED ASSETS:

LAND	\$ 70,726
IMPROVEMENTS TO LAND	90,713
STRUCTURES AND IMPROVEMENTS	388,975
EQUIPMENT	106,796
CONSTRUCTION IN PROGRESS	<u>46,396</u>
TOTAL GENERAL FIXED ASSETS	<u>\$ 703,606</u>

INVESTMENT IN GENERAL FIXED ASSETS FROM:

GENERAL FUND	\$ 522,254
SPECIAL REVENUE FUNDS	135,271
CAPITAL PROJECTS FUNDS	<u>46,081</u>
TOTAL INVESTMENT IN GENERAL FIXED ASSETS	<u>\$ 703,606</u>

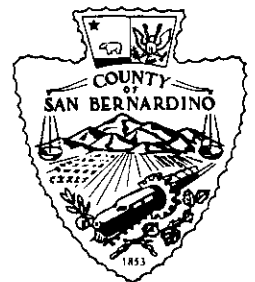
COUNTY OF SAN BERNARDINO
SCHEDULE OF GENERAL FIXED ASSETS - BY FUNCTION
JUNE 30, 1999 (IN THOUSANDS)

	<u>TOTAL</u>	<u>LAND</u>	<u>IMPROVEMENTS TO LAND</u>	<u>STRUCTURES & IMPROVEMENTS</u>	<u>EQUIPMENT</u>	<u>CONSTRUCTION IN PROGRESS</u>
FUNCTION:						
GENERAL GOVERNMENT	\$ 96,693	\$ 29,484	\$ 19,070	\$ 41,000	\$ 5,828	\$ 1,311
PUBLIC PROTECTION	387,203	17,576	15,477	281,375	67,929	4,846
PUBLIC WAYS AND FACILITIES	93,166	17,317	13,778	11,434	12,070	38,567
HEALTH AND SANITATION	18,466	-	937	13,680	3,842	7
PUBLIC ASSISTANCE	19,115	1,343	169	3,924	13,679	-
RECREATION & CULTURAL SERVICES	75,665	3,872	41,237	26,298	2,607	1,651
EDUCATION	<u>13,298</u>	<u>1,134</u>	<u>45</u>	<u>11,264</u>	<u>841</u>	<u>14</u>
TOTAL GENERAL FIXED ASSETS	<u>\$ 703,606</u>	<u>\$ 70,726</u>	<u>\$ 90,713</u>	<u>\$ 388,975</u>	<u>\$ 106,796</u>	<u>\$ 46,396</u>

COUNTY OF SAN BERNARDINO
SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS - BY FUNCTION
YEAR ENDED JUNE 30, 1999 (IN THOUSANDS)

	<u>BALANCE JULY 1, 1998</u>	<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	<u>BALANCE JUNE 30, 1999</u>
FUNCTION:				
GENERAL GOVERNMENT	\$ 95,185	\$ 3,112	\$ 1,604	\$ 96,693
PUBLIC PROTECTION	375,296	37,149	25,242	387,203
PUBLIC WAYS AND FACILITIES	86,033	10,545	3,412	93,166
HEALTH AND SANITATION	491,886	1,330	474,750	18,466
PUBLIC ASSISTANCE	14,639	5,503	1,027	19,115
RECREATION AND CULTURAL SERVICES	75,284	2,376	1,995	75,665
EDUCATION	<u>13,080</u>	<u>379</u>	<u>161</u>	<u>13,298</u>
TOTAL GENERAL FIXED ASSETS	<u>\$ 1,151,403</u>	<u>\$ 60,394</u>	<u>\$ 508,191</u>	<u>\$ 703,606</u>

GENERAL LONG-TERM DEBT ACCOUNT GROUP



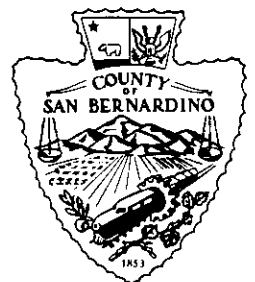
GENERAL LONG-TERM DEBT ACCOUNT GROUP DESCRIPTION

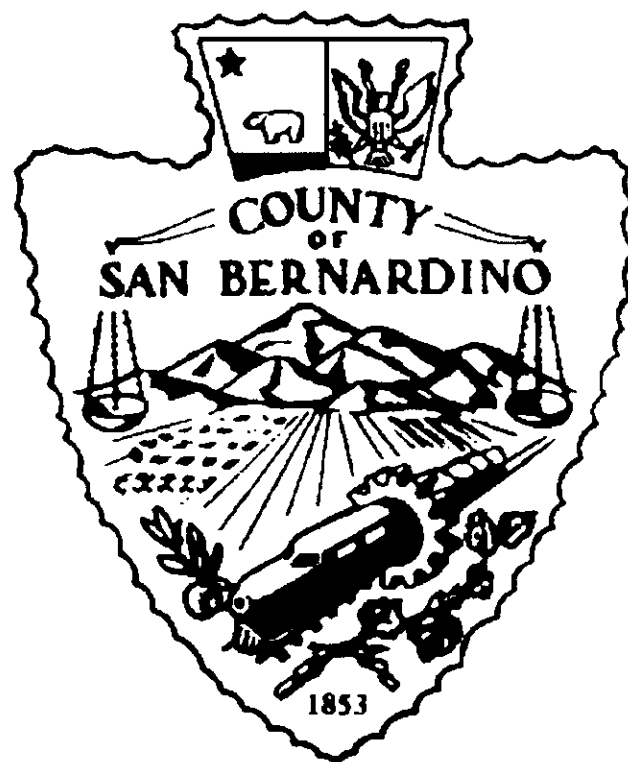
The General Long-Term Debt Account Group is used for long-term obligations that are not specific liabilities of Enterprise Funds, Internal Service Funds, or the Pension Trust Fund. Included in long-term debt are liabilities for litigation and self-insured claims, employee compensated absences, bonds and notes payable, and capital lease obligations.

COUNTY OF SAN BERNARDINO
SCHEDULE OF CHANGES IN GENERAL LONG-TERM DEBT
YEAR ENDED JUNE 30, 1999 (IN THOUSANDS)

	<u>BALANCE JULY 1, 1998</u>	<u>ADDITIONS</u>	<u>DELETIONS</u>	<u>BALANCE JUNE 30, 1999</u>
GENERAL LONG-TERM DEBT:				
ESTIMATED LIABILITY FOR LITIGATION AND SELF-INSURED CLAIMS	\$ 1,197	\$ -	\$ -	\$ 1,197
EMPLOYEE COMPENSATED ABSENCES	62,727	7,696	-	70,423
BONDS AND NOTES PAYABLE	1,580,081	-	738,325	841,756
CAPITAL LEASE OBLIGATIONS	2,214	847	1,282	1,779
OTHER LONG-TERM OBLIGATIONS	<u>1,279</u>	<u>-</u>	<u>853</u>	<u>426</u>
TOTAL GENERAL LONG-TERM DEBT	<u>\$ 1,647,498</u>	<u>\$ 8,543</u>	<u>\$ 740,460</u>	<u>\$ 915,581</u>

STATISTICAL SECTION



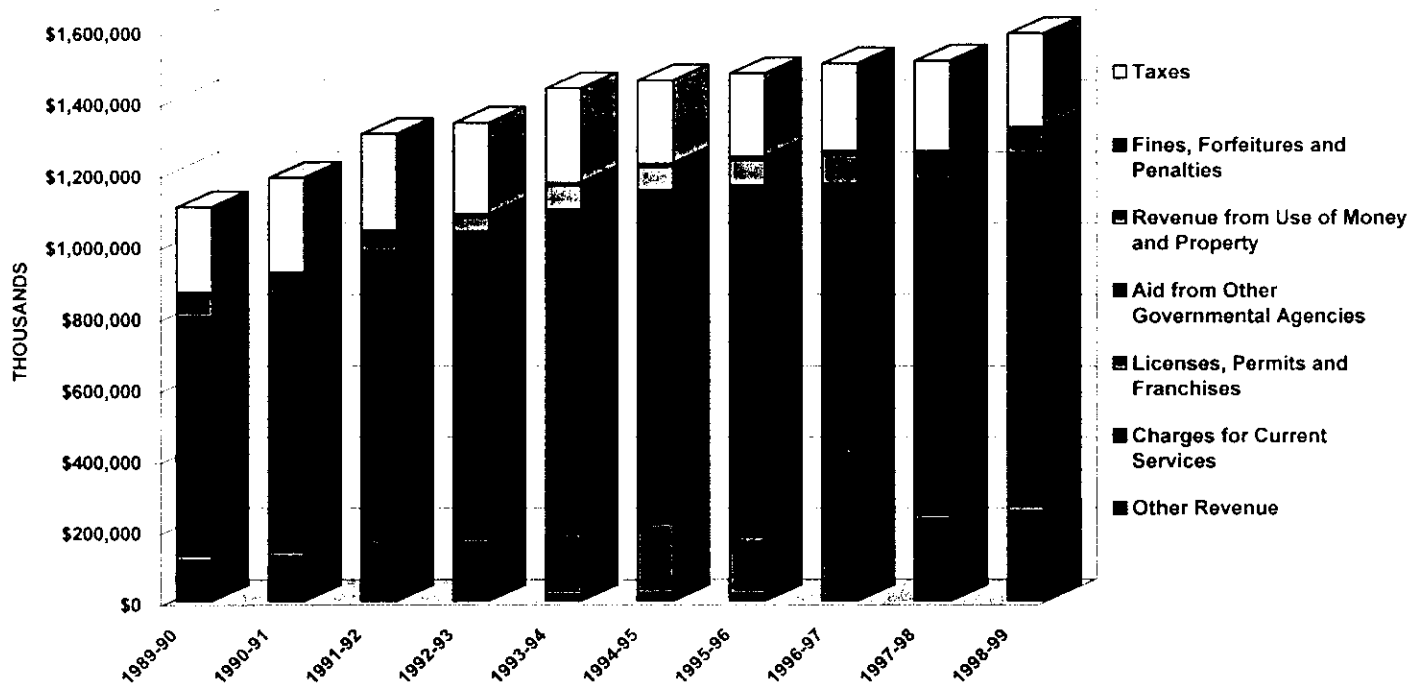


COUNTY OF SAN BERNARDINO
GENERAL GOVERNMENTAL REVENUES BY SOURCE
LAST TEN FISCAL YEARS (IN THOUSANDS)

SOURCE	1989-90	1990-91	1991-92	1992-93	1993-94
TAXES	\$ 239,084	\$ 265,050	\$ 269,031	\$ 256,244	\$ 263,504
LICENSES, PERMITS AND FRANCHISES	14,148	14,214	12,901	12,062	8,472
FINES, FORFEITURES AND PENALTIES	15,378	16,046	9,110	7,735	8,180
REVENUE FROM USE OF MONEY AND PROPERTY	52,142	42,448	48,649	39,513	66,426
AID FROM OTHER GOVERNMENTAL AGENCIES	671,041	725,342	811,360	863,842	902,935
CHARGES FOR CURRENT SERVICES	100,236	111,440	146,508	144,590	171,092
OTHER REVENUES	12,132	12,029	11,401	16,648	16,279
TOTAL	<u>\$ 1,104,161</u>	<u>\$ 1,186,569</u>	<u>\$ 1,308,960</u>	<u>\$ 1,340,634</u>	<u>\$ 1,436,888</u>

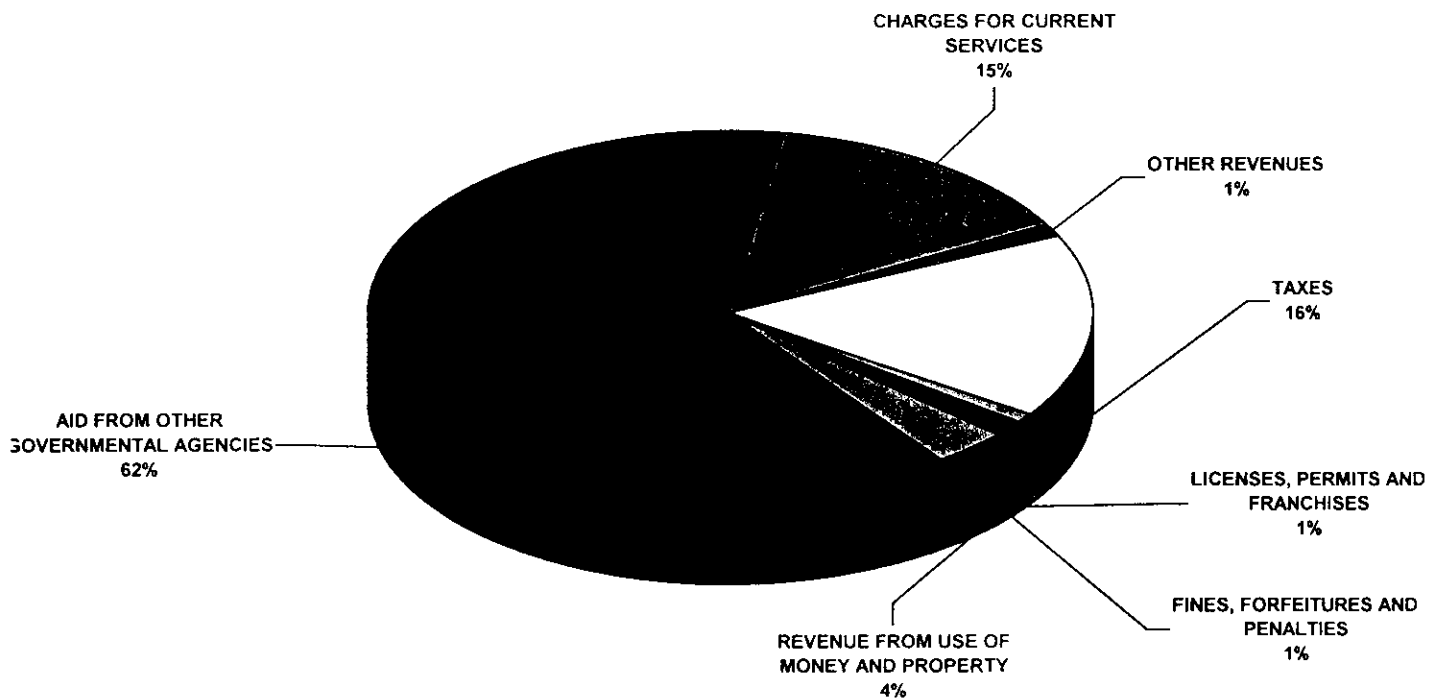
Source: Comprehensive Annual Financial Report. Includes General, Special Revenue, Debt Service and Capital Projects Funds.

REVENUE TRENDS



<u>1994-95</u>	<u>1995-96</u>	<u>1996-97</u>	<u>1997-98</u>	<u>1998-99</u>	<u>SOURCE</u>
\$ 231,778	\$ 232,321	\$ 243,678	\$ 253,379	\$ 262,345	TAXES
7,846	7,246	8,842	13,701	14,079	LICENSES, PERMITS AND FRANCHISES
9,119	9,698	11,884	15,599	18,936	FINES, FORFEITURES AND PENALTIES
65,040	70,662	81,228	64,276	54,949	REVENUE FROM USE OF MONEY AND PROPERTY
929,838	980,557	961,601	941,671	992,829	AID FROM OTHER GOVERNMENTAL AGENCIES
194,564	158,692	188,103	201,079	231,473	CHARGES FOR CURRENT SERVICES
20,582	19,303	11,853	25,594	17,612	OTHER REVENUES
<u>\$ 1,458,767</u>	<u>\$ 1,478,479</u>	<u>\$ 1,507,189</u>	<u>\$ 1,515,299</u>	<u>\$ 1,592,223</u>	TOTAL

REVENUE SOURCES

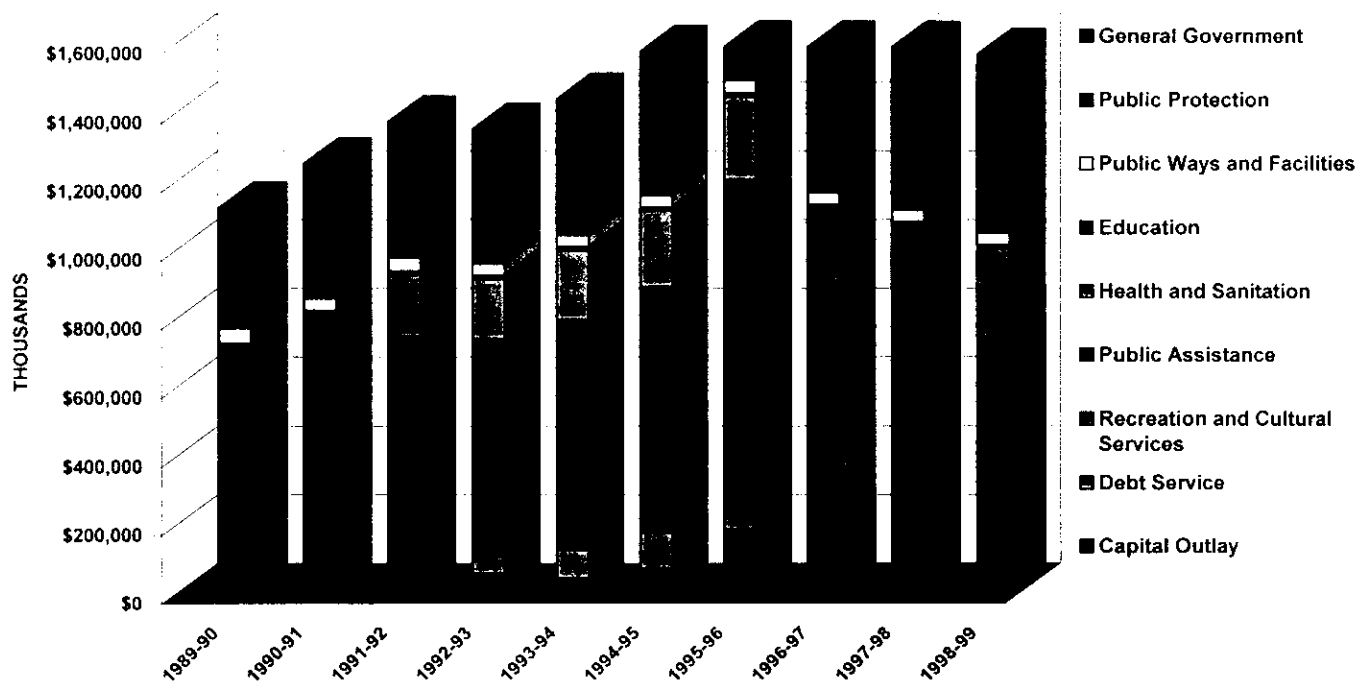


COUNTY OF SAN BERNARDINO
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION
LAST TEN FISCAL YEARS (IN THOUSANDS)

FUNCTION	1989-90	1990-91	1991-92	1992-93	1993-94
GENERAL GOVERNMENT	\$ 69,490	\$ 87,061	\$ 80,439	\$ 71,704	\$ 71,477
PUBLIC PROTECTION	281,657	304,967	317,001	322,011	325,946
PUBLIC WAYS AND FACILITIES	44,624	35,443	37,524	32,453	33,855
HEALTH AND SANITATION	99,874	119,296	180,071	174,207	200,302
PUBLIC ASSISTANCE	469,197	525,153	593,953	620,457	662,508
EDUCATION	8,889	9,579	10,212	10,521	9,661
RECREATION AND CULTURAL SERVICES	13,064	12,575	13,437	11,518	9,285
DEBT SERVICE	45,142	47,849	50,688	53,489	83,300
CAPITAL OUTLAY	100,921	118,826	99,574	65,390	53,005
TOTAL	<u>\$ 1,132,858</u>	<u>\$ 1,260,749</u>	<u>\$ 1,382,899</u>	<u>\$ 1,361,750</u>	<u>\$ 1,449,339</u>

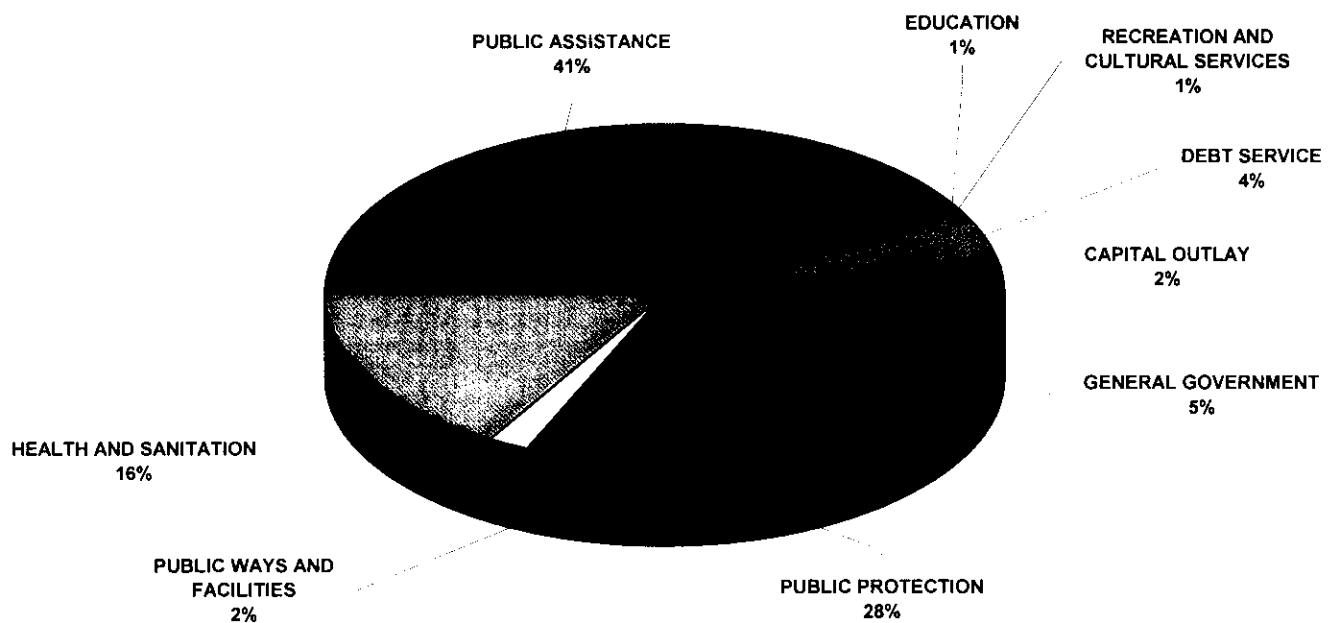
Source: Comprehensive Annual Financial Report. Includes General, Special Revenue, Debt Service and Capital Projects Funds.

EXPENDITURE TRENDS



1994-95	1995-96	1996-97	1997-98	1998-99	FUNCTION
\$ 65,976	\$ 92,092	\$ 66,889	\$ 85,399	\$ 80,223	GENERAL GOVERNMENT
353,176	460,619	401,533	428,582	439,974	PUBLIC PROTECTION
33,905	37,335	34,616	33,727	35,100	PUBLIC WAYS AND FACILITIES
222,392	241,577	213,170	230,119	256,222	HEALTH AND SANITATION
703,955	910,974	666,749	626,647	646,888	PUBLIC ASSISTANCE
8,901	8,821	8,627	8,918	10,080	EDUCATION
9,591	11,706	11,977	11,157	11,931	RECREATION AND CULTURAL SERVICES
107,493	97,722	108,990	113,328	67,949	DEBT SERVICE
81,361	194,967	131,847	101,739	31,046	CAPITAL OUTLAY
<u>\$ 1,586,750</u>	<u>\$ 2,055,813</u>	<u>\$ 1,644,398</u>	<u>\$ 1,639,616</u>	<u>\$ 1,579,413</u>	TOTAL

EXPENDITURES BY FUNCTION



COUNTY OF SAN BERNARDINO
PROPERTY TAX LEVIES, COLLECTIONS, AND DELINQUENCIES
LAST TEN FISCAL YEARS (IN THOUSANDS)

FISCAL YEAR	TAX LEVY	COLLECTIONS			DELINQUENCY	
		AMOUNT (1)	PERCENT		AMOUNT	PERCENT
1989-90	\$ 636,074	\$ 609,400	95.8	%	\$ 26,674	4.2 %
1990-91	748,954	714,701	95.4		34,253	4.6
1991-92	827,555	762,033	92.1		65,522	7.9
1992-93	887,756	811,443	91.4		76,313	8.6
1993-94	921,240	844,237	91.6		77,003	8.4
1994-95	907,776	822,915	90.7		84,861	9.3
1995-96	924,364	858,062	92.8		66,302	7.2
1996-97	931,302	862,854	92.7		68,448	7.3
1997-98	940,414	874,882	93.0		65,532	7.0
1998-99	970,426	906,204	93.4		64,222	6.6

Note:

- (1) Included above are amounts collected by the County on behalf of itself, school districts, cities and special districts under the supervision of their own governing boards.

Source: Auditor/Controller-Recorder, County of San Bernardino.

COUNTY OF SAN BERNARDINO
GROSS ASSESSED VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS (IN THOUSANDS)

<u>FISCAL YEAR</u>	<u>(1) SECURED</u>	<u>(1) UNSECURED</u>	<u>TOTAL</u>
1989-90	\$ 42,733,911	\$ 2,287,027	\$ 45,020,938
1990-91	48,759,182	2,732,758	51,491,940
1991-92	53,588,142	2,760,399	56,348,541
1992-93	56,896,371	3,057,565	59,953,936
1993-94	58,552,377	2,984,566	61,536,943
1994-95	57,872,470	2,855,516	60,727,986
1995-96	58,221,977	2,979,827	61,201,804
1996-97	58,673,355	3,130,796	61,804,151
1997-98	59,436,693	3,310,372	62,747,065
1998-99	60,369,414	3,503,927	63,873,341

Note:

(1) Valuations include State reimbursed exemptions but exclude redevelopment tax allocations.

Source: Auditor/Controller-Recorder, County of San Bernardino.

COUNTY OF SAN BERNARDINO
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS - TAX RATE AREA 7000 (1)
(\$1 PER \$100 OF ASSESSED VALUE)
LAST TEN FISCAL YEARS

<u>FISCAL YEAR</u>	<u>SAN BERNARDINO COUNTY GENERAL</u>	<u>SCHOOLS</u>	<u>SAN BERNARDINO MUNICIPAL WATER</u>	<u>TOTAL</u>
1989-90	1.0000	0.0010	0.1301	1.1311
1990-91	1.0000	0.0035	0.1301	1.1336
1991-92	1.0000	0.0055	0.1250	1.1305
1992-93	1.0000	0.0078	0.1000	1.1078
1993-94	1.0000	0.0059	0.0900	1.0959
1994-95	1.0000	0.0006	0.0870	1.0876
1995-96	1.0000	0.0012	0.0870	1.0882
1996-97	1.0000	0.0018	0.0870	1.0888
1997-98	1.0000	0.0015	0.1070	1.1085
1998-99	1.0000	0.0015	0.1070	1.1085

Note:

- (1) The tax rate for Tax Rate Area 7000, which applies to most of the property within the City of San Bernardino, is used to illustrate the breakdown of a tax rate within the County.

Source: Auditor/Controller-Recorder, County of San Bernardino.

COUNTY OF SAN BERNARDINO
COMPUTATION OF LEGAL DEBT MARGIN AND BONDED DEBT PER CAPITA
LAST TEN FISCAL YEARS (IN THOUSANDS)

<u>FISCAL YEAR</u>	<u>(1) POPULATION</u>	<u>(2) ASSESSED VALUE</u>	<u>(3) LEGAL DEBT LIMIT</u>	<u>(4) BONDED DEBT</u>	<u>LEGAL DEBT MARGIN</u>	<u>RATIO OF BONDED DEBT TO ASSESSED VALUE</u>	<u>BONDED DEBT PER CAPITA</u>
1989-90	1,424	\$ 45,020,938	\$ 562,762	\$ 10,458	\$ 552,304	0.02 %	7.34
1990-91	1,471	51,491,940	643,649	9,893	633,756	0.02	6.73
1991-92	1,531	56,348,541	704,357	9,179	695,178	0.02	6.00
1992-93	1,556	59,953,936	749,424	8,534	740,890	0.01	5.48
1993-94	1,592	61,536,943	769,212	7,618	761,594	0.01	4.79
1994-95	1,618	60,727,986	759,100	6,832	752,268	0.01	4.22
1995-96	1,589	61,201,804	765,023	6,107	758,916	0.01	3.84
1996-97	1,587	61,804,151	772,552	5,290	767,262	0.01	3.33
1997-98	1,622	62,747,065	784,338	4,683	779,655	0.01	2.89
1998-99	1,654	63,873,341	798,417	4,177	794,240	0.01	2.53

Notes:

- (1) Source: California Department of Finance.
- (2) Valuations include State reimbursed exemptions, but exclude redevelopment tax allocations.
- (3) The legal debt limit is 1.25% of assessed value.
- (4) Bonded debt subject to limitation; amount includes only general obligation bonds.

COUNTY OF SAN BERNARDINO
ESTIMATED DIRECT AND OVERLAPPING BONDED DEBT
AS OF JUNE 30, 1999

1998-99 ASSESSED VALUATION (1): \$ 63,873,341,479

OVERLAPPING TAX AND ASSESSMENT DEBT:	PERCENT APPLICABLE	DEBT 6/30/99
METROPOLITAN WATER DISTRICT	3.005 %	\$ 17,369,952
SAN BERNARDINO VALLEY MUNICIPAL WATER DISTRICT	99.725	538,515
FONTANA UNIFIED SCHOOL DISTRICT	100.000	73,726,157
REDLANDS UNIFIED SCHOOL DISTRICT	100.000	31,605,000
RIM OF THE WORLD UNIFIED SCHOOL DISTRICT LEASE TAX OBLIGATIONS	100.000	17,800,000
OTHER UNIFIED SCHOOL DISTRICTS	100.000	4,749,986
UNION HIGH SCHOOL DISTRICTS	100.000	55,158,731
SCHOOL DISTRICTS	100.000	58,504,215
CITY OF REDLANDS	100.000	6,350,000
OTHER CITIES	100.000	505,000
COUNTY SERVICE AREAS	100.000	3,005,000
MOJAVE WATER AGENCY	100.000	25,730,000
MOJAVE WATER AGENCY, I.D.M.	100.000	49,700,000
COUNTY WATER DISTRICTS	100.000 (1)	4,507,521
FONTANA COMMUNITY FACILITIES DISTRICTS	100.000	147,280,000
VICTORVILLE COMMUNITY FACILITIES DISTRICT No. 90-1	100.000	17,500,000
RANCHO CUCAMONGA COMMUNITY FACILITIES DISTRICTS	100.000	17,075,000
SAN BERNARDINO COUNTY COMMUNITY FACILITIES DISTRICTS	100.000	34,685,000
OTHER COMMUNITY FACILITIES DISTRICT	100.000	135,642,926
CITY, COUNTY AND SPECIAL DISTRICT 1915 ACT BONDS (Estimate)	100.000	253,735,477
TOTAL GROSS OVERLAPPING TAX AND ASSESSMENT DEBT		955,168,480
LESS:		
CITY OF COLTON SELF-SUPPORTING BONDS		230,000
TOTAL NET OVERLAPPING TAX AND ASSESSMENT DEBT		\$ 954,938,480

<u>DIRECT AND OVERLAPPING GENERAL FUND OBLIGATION DEBT:</u>	<u>PERCENT APPLICABLE</u>	<u>DEBT 6/30/99</u>
SAN BERNARDINO COUNTY GENERAL FUND OBLIGATIONS	100.000 %	\$ 1,154,380,000
SAN BERNARDINO COUNTY PENSION OBLIGATIONS	100.000	377,689,484
SAN BERNARDINO VALLEY MUNICIPAL WATER DISTRICT CERTIFICATES OF PARTICIPATION	99.725	9,723,188
COMMUNITY COLLEGE DISTRICT CERTIFICATES OF PARTICIPATION	Various	64,018,972
CHINO UNIFIED SCHOOL DISTRICT CERTIFICATES OF PARTICIPATION	100.000	100,702,255 (2)
SAN BERNARDINO CITY UNIFIED SCHOOL DISTRICT CERTIFICATES OF PARTICIPATION	100.000	46,290,000
YUCAIPA-CALIMESA JOINT UNIFIED SCHOOL DISTRICT CERTIFICATES OF PARTICIPATION	86.637	22,984,796
OTHER UNIFIED SCHOOL DISTRICT CERTIFICATES OF PARTICIPATION	Various	49,820,710
UNION HIGH SCHOOL DISTRICT CERTIFICATES OF PARTICIPATION	Various	18,170,000
ONTARIO-MONTCLAIR SCHOOL DISTRICT CERTIFICATES OF PARTICIPATION	100.000	17,915,000
OTHER SCHOOL DISTRICT GENERAL FUND OBLIGATIONS	100.000	24,030,000
CITY OF FONTANA CERTIFICATES OF PARTICIPATION	100.000	25,850,000
CITY OF REDLANDS CERTIFICATES OF PARTICIPATION	100.000	21,350,000
CITY OF SAN BERNARDINO GENERAL FUND OBLIGATIONS	100.000	36,454,178
OTHER CITY GENERAL FUND OBLIGATIONS	100.000	42,112,289
WATER DISTRICT CERTIFICATES OF PARTICIPATION	100.000	10,025,000
OTHER SPECIAL DISTRICT CERTIFICATES OF PARTICIPATION	100.000	3,901,159
TOTAL GROSS OVERLAPPING TAX AND ASSESSMENT DEBT		2,025,417,031
LESS:		
SAN BERNARDINO VALLEY MUNICIPAL WATER DISTRICT CERTIFICATES OF PARTICIPATION		9,723,188
CITY OF SAN BERNARDINO SELF-SUPPORTING OBLIGATIONS		10,640,000
TOTAL NET OVERLAPPING TAX AND ASSESSMENT DEBT		\$ 2,005,053,843
COMBINED GROSS DEBT		\$ 2,980,585,511 (3)
COMBINED NET DEBT		2,959,992,323

RATIOS TO ASSESSED VALUATION

COMBINED DIRECT DEBT (\$1,532,069,484)	2.40%
TOTAL GROSS OVERLAPPING TAX AND ASSESSMENT DEBT	1.23%
TOTAL NET OVERLAPPING TAX AND ASSESSMENT DEBT	1.23%
COMBINED GROSS DEBT	4.67%
COMBINED NET DEBT	4.63%

STATE SCHOOL BUILDING AID REPAYABLE AS OF 6/30/1999: \$ 2,600,887

Notes:

Source: California Municipal Statistics.

- (1) All 100% except Rand Communities County Water District, I.D. No. 1.
- (2) Excludes accreted values.
- (3) Excludes tax and revenue anticipation notes, revenue, mortgage revenue and tax allocation bonds, and non-bonded capital lease obligations.

COUNTY OF SAN BERNARDINO
RATIO OF ANNUAL DEBT SERVICE EXPENDITURES
TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES
LAST TEN FISCAL YEARS (IN THOUSANDS)

<u>FISCAL YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>ADVANCE REFUNDING ESCROW</u>	<u>TOTAL DEBT SERVICE</u>	<u>TOTAL GENERAL GOVERNMENTAL EXPENDITURES</u>	<u>RATIO OF DEBT SERVICE TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES</u>
1989-90	\$ 11,484	\$ 33,658	\$ -	\$ 45,142	\$ 1,132,858	3.98 %
1990-91	19,647	28,202	-	47,849	1,260,749	3.80
1991-92	16,638	34,050	-	50,688	1,382,899	3.67
1992-93	18,585	34,904	-	53,489	1,361,750	3.93
1993-94	20,331	47,714	15,255	83,300	1,449,339	5.75
1994-95	41,166	66,327	-	107,493	1,586,750	6.77
1995-96	20,642	71,193	5,887	97,722	2,055,813	4.75
1996-97	36,470	72,520	39,135	148,125	1,644,398	9.01
1997-98	36,630	76,698	76,240	189,568	1,639,616	11.56
1998-99	28,787	39,162	-	67,949	1,579,413	4.30

Source: Auditor/Controller-Recorder, County of San Bernardino.

COUNTY OF SAN BERNARDINO
SCHEDULE OF INSURANCE IN FORCE
JUNE 30, 1999

COVERAGE	AMOUNT	INSURED
General and Automobile Liability	County pays all claims with negligence.	County is completely self-insured up to \$500,000 per claim or occurrence. CSAC EIA Liability Program II pool covers losses from \$1 to \$2 million. Excess coverage provides coverage to \$25 million.
Fire, Lightning and Earthquake Extended Coverage	Replacement value.	CSAC EIA with \$25,000 deductible - 5% deductible for earthquake
Medical Malpractice	\$10,000,000 Professional or Hospital Liability.	Self-insured program is supplemented by a policy with Reliance Insurance that provides annual coverage on a claims made basis. Deductible at \$1 million for each claim. \$5 million for total annual claims. Maximum coverage under this policy is \$10 million per occurrence. \$15,000,000 additional coverage provided under GLII Program via CSAC EIA
Airport Liability	\$50,000,000.	Premises liability, contractual liability, products liability, completed operations; personal protective injury, hangarkeepers, owners and contractors protective with Associated Aviation Co.
Comprehensive Disappearance, Destructions and Dishonesty	\$5,000,000.	CSAC EIA Crime Program. \$25,000 deductible per claim or occurrence
Faithful Performance Bond	\$10,000,000 employee dishonesty.	CSAC EIA Crime Program. \$25,000 deductible per claim or occurrence
Worker's Compensation	Statutory for Worker's Compensation. \$2,000,000 for Employer's Liability.	Self-Insured first \$1,000,000. Excess limits are statutory with CAMEX JPA.
Employee Health - Contact Human Resources Department	Limited according to selected plan.	Contact Human Resources Department.
Dental - Contact Human Resources Department	Limited according to selected plan.	Contact Human Resources Department.
Life - Contact Human Resources Department	Varies.	Contact Human Resources Department.
Collision	Varies.	Districts provide their own coverage. Fire districts have self-insured program through joint powers agreement.

Source: Risk Management, County of San Bernardino.

COUNTY OF SAN BERNARDINO
PUBLIC OFFICIAL BLANKET BOND (1) (2)
JUNE 30, 1999

	FAITHFUL PERFORMANCE BOND/ EMPLOYEE DISHONESTY	FORGERY/ALTERATION, DISAPPEARANCE & DESTRUCTION, ROBBERY COMPUTER FRAUD
ASSESSOR	\$ 10,000,000	\$ 5,000,000
AUDITOR/CONTROLLER	10,000,000	5,000,000
BOARD OF SUPERVISORS (PER SUPERVISOR)	10,000,000	5,000,000
DISTRICT ATTORNEY	10,000,000	5,000,000
PUBLIC ADMINISTRATOR-CORONER	10,000,000	5,000,000
SHERIFF	10,000,000	5,000,000
SUPERINTENDENT OF SCHOOLS	10,000,000	5,000,000
SUPERIOR COURT JUDGES	10,000,000	5,000,000
TREASURER-TAX COLLECTOR:		
TREASURER	10,000,000	5,000,000
TAX COLLECTOR	10,000,000	5,000,000

Notes:

(1) Coverage with CSAC EIA Crime Program

(2) Per occurrence.

COUNTY OF SAN BERNARDINO
REVENUE BOND COVERAGE
LAST TEN FISCAL YEARS (IN THOUSANDS)

FISCAL YEAR	GROSS REVENUE	OPERATING EXPENSES	NET REVENUE AVAILABLE FOR DEBT SERVICE	DEBT SERVICE REQUIREMENTS			COVERAGE
				PRINCIPAL	INTEREST	TOTAL	
1989-90	\$ 6,225	\$ -	\$ 6,225	\$ -	\$ 6,225	\$ 6,225	1.0
1990-91	6,225	-	6,225	-	6,225	6,225	1.0
1991-92	6,225	-	6,225	-	6,225	6,225	1.0
1992-93	6,225	-	6,225	-	6,225	6,225	1.0
1993-94	6,225	-	6,225	-	6,225	6,225	1.0
1994-95	6,225	-	6,225	-	6,225	6,225	1.0
1995-96	32,459	8,535	23,924	6,285	1,635	7,920	3.0
1996-97	71,929	7,947	63,982	28,295	33,909	62,204	1.0
1997-98	55,012	541	54,471	21,925	32,546	54,471	1.0
1998-99	50,569	493	50,076	18,670	31,406	50,076	1.0

COUNTY OF SAN BERNARDINO
BUILDING PERMIT VALUATIONS, DWELLING UNITS AND BANK DEPOSITS (1)
LAST TEN CALENDAR YEARS

	<u>1989</u>	<u>1990</u>	<u>1991</u>	<u>1992</u>	<u>1993</u>
VALUATIONS: (2)					
RESIDENTIAL	\$ 2,008,621	\$ 1,474,982	\$ 804,001	\$ 836,875	\$ 710,922
NONRESIDENTIAL	<u>788,322</u>	<u>695,239</u>	<u>560,703</u>	<u>290,451</u>	<u>302,209</u>
TOTAL	<u>\$ 2,796,943</u>	<u>\$ 2,170,221</u>	<u>\$ 1,364,704</u>	<u>\$ 1,127,326</u>	<u>\$ 1,013,131</u>
NEW DWELLING UNITS: (2)					
SINGLE FAMILY	\$ 16,251	\$ 11,013	\$ 5,969	\$ 5,882	\$ 5,354
MULTIPLE FAMILY	<u>3,700</u>	<u>2,196</u>	<u>866</u>	<u>1,356</u>	<u>498</u>
TOTAL	<u>\$ 19,951</u>	<u>\$ 13,209</u>	<u>\$ 6,835</u>	<u>\$ 7,238</u>	<u>\$ 5,852</u>
BANK DEPOSITS (3)	<u>\$ 4,384,059</u>	<u>\$ 4,741,564</u>	<u>\$ 4,828,284</u>	<u>\$ 4,778,162</u>	<u>\$ 5,541,160</u>

Notes:

(1) Building Permit Valuations and Bank Deposits are in thousands.

(2) Source: Construction Industry Research Board.

(3) Source: Federal Reserve Research Library.

<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	
\$ 658,110	\$ 573,852	\$ 732,403	\$ 842,497	\$ 993,156	VALUATIONS: (2)
<u>368,011</u>	<u>411,129</u>	<u>397,631</u>	<u>527,367</u>	<u>642,910</u>	RESIDENTIAL
<u>\$ 1,026,121</u>	<u>\$ 984,981</u>	<u>\$ 1,130,034</u>	<u>\$ 1,369,864</u>	<u>\$ 1,636,066</u>	NONRESIDENTIAL
					TOTAL
					NEW DWELLING UNITS: (2)
\$ 4,585	\$ 3,852	\$ 4,703	\$ 5,124	\$ 5,602	SINGLE FAMILY
<u>145</u>	<u>101</u>	<u>311</u>	<u>469</u>	<u>511</u>	MULTIPLE FAMILY
<u>\$ 4,730</u>	<u>\$ 3,953</u>	<u>\$ 5,014</u>	<u>\$ 5,593</u>	<u>\$ 6,113</u>	TOTAL
<u>\$ 5,625,169</u>	<u>\$ 5,581,891</u>	<u>\$ 5,706,988</u>	<u>\$ 9,017,358</u>	<u>\$ 9,423,092</u>	BANK DEPOSITS (3)

COUNTY OF SAN BERNARDINO
 DEMOGRAPHIC STATISTICS
 LAST TEN FISCAL YEARS (IN THOUSANDS)

<u>FISCAL YEAR</u>	<u>(1) POPULATION COUNTY OF SAN BERNARDINO</u>	<u>(1) POPULATION STATE OF CALIFORNIA</u>	<u>(2) POPULATION UNITED STATES</u>	<u>(3) SCHOOL ENROLLMENT</u>	<u>(4) UNEMPLOYMENT RATE COUNTY OF SAN BERNARDINO</u>
1989-90	1,424	29,473	249,605	274	4.9
1990-91	1,471	30,351	250,878	292	5.7
1991-92	1,531	30,536	253,668	309	8.0
1992-93	1,556	31,143	256,899	315	11.2
1993-94	1,592	31,556	258,897	322	9.5
1994-95	1,618	32,344	262,176	327	8.2
1995-96	1,589	32,321	264,023	336	7.9
1996-97	1,587	32,609	266,490	347	7.2
1997-98	1,621	33,252	270,732	357	6.3
1998-99	1,654	33,773	273,630	365	5.6

(1) Source: California Department of Finance.

(2) Source: U. S. Census Bureau.

(3) Source: Superintendent of Schools.

(4) Source: California Employment Development Department.

COUNTY OF SAN BERNARDINO
 PRINCIPAL TAXPAYERS
 JUNE 30, 1999

<u>TAXPAYERS</u>	<u>TYPE OF BUSINESS</u>	<u>TOTAL TAX LEVY FISCAL YEAR 1998-99</u>	<u>PERCENTAGE OF TOTAL TAX LEVY FISCAL YEAR 1998-99</u>
SOUTHERN CALIFORNIA EDISON COMPANY	ELECTRIC UTILITY	\$ 11,540,571	1.19 %
GENERAL TELEPHONE COMPANY	TELEPHONE COMPANY	7,487,761	0.77
CALIFORNIA STEEL INDUSTRIES INC	STEEL MANUFACTURING	3,867,811	0.40
SOUTHERN CALIFORNIA GAS COMPANY	GAS UTILITY	2,485,586	0.26
SECRETARY OF HOUSING AND URBAN DEVELOPMENT	HOUSING	2,335,375	0.24
INTERMOUNTAIN POWER COMPANY	ELECTRIC UTILITY	2,209,751	0.23
UNITED PARCEL SERVICE	PACKAGE DELIVERY COMPANY	2,029,980	0.20
ONTARIO MILLS LIMITED PARTNERSHIP	RETAIL SALES	1,860,596	0.19
AQUIPORT FIVE CORPORATION	INVESTMENT COMPANY	1,853,344	0.19
MITSUBISHI CEMENT CORPORATION	BUILDING MATERIALS	1,853,266	0.19
TOTAL		<u>\$ 37,524,041</u>	<u>3.86 %</u>

Source: County of San Bernardino.

COUNTY OF SAN BERNARDINO
MISCELLANEOUS STATISTICAL DATA
JUNE 30, 1999

GEOGRAPHICAL LOCATION: The County of San Bernardino is located in the southern portion of California and is bordered on the east by the State of Arizona and the State of Nevada, on the north by Inyo County, on the west by Kern and Los Angeles Counties, and on the south by Orange and Riverside Counties.

ALTITUDE: Elevation ranges from a high of 11,502 feet above sea level to a low of 181 feet above sea level.

AREA OF COUNTY: Approximately 20,180 square miles (Largest area in the continental United States).

COUNTY SEAT: San Bernardino, California

FORM OF GOVERNMENT: Chartered County, governed by five-member Board of Supervisors

DATE CHARTER ADOPTED: April 7, 1913

FISCAL YEAR: July 1 - June 30

REGISTERED VOTERS: 644,963 as of June 30, 1999

ESTIMATED POPULATION OF THE COUNTY OF SAN BERNARDINO AS OF JANUARY 1, 1999:

INCORPORATED CITIES (1):

Adelanto	14,905	Montclair	30,528
Apple Valley	55,182	Needles	5,861
Barstow	23,056	Ontario	145,886
Big Bear Lake	6,192	Rancho Cucamonga	121,840
Chino	65,678	Redlands	66,866
Chino Hills	58,086	Rialto	82,593
Colton	46,634	San Bernardino	184,986
Fontana	111,786	Twentynine Palms	15,005
Grand Terrace	13,376	Upland	67,897
Hesperia	62,091	Victorville	62,825
Highland	42,832	Yucaipa	38,842
Loma Linda	21,546	Yucca Valley	18,931
		Total	1,363,424
		Unincorporated Areas:	290,583
		Total Population	1,654,007

COUNTY EMPLOYEES (2)(3):

1989-90	12,411
1990-91	13,175
1991-92	13,859
1992-93	13,682
1993-94	13,784
1994-95	14,013
1995-96	14,341
1996-97	14,650
1997-98	15,444
1998-99	16,637

Notes:

(1) Source: California Department of Finance.

(2) Source: County of San Bernardino.

(3) Average figures including temporary and seasonal employees.